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The Commonwealth of Massachusetts

SIXTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1911, AND MARCH 15, 1912

BY

THE DIRECTOR OF THE BUREAU OF STATISTICS



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STATISTICS OF MUNICIPAL FINANCES—1911.

INTRODUCTION.

The Sixth Annual Report on the Statistics of Municipal Finances for the financial years ending between November 30, 1911 and March 15, 1912, presented herewith, contains classified data in considerable detail covering receipts and expenditures and indebtedness for the 33 cities of the State, with summaries for the 70 towns having a population of 5,000 or over and for 177 of the 250 small towns, the number of the latter included within the scope of this report being 14 less than were included in the preceding report. Four of the cities and eight of the towns of over 5,000 population for which data are given in the following pages failed to make returns to the Bureau of Statistics, as required by law; but, as in former years, in order that these important municipalities should not be entirely omitted from the report, the schedules for them were filled out by the special agents or clerks of the Bureau. There were, in addition, 73 small towns from which no returns were received and from which the Bureau did not feel justified in undertaking to secure information at its own expense. Although there are slightly fewer small towns presented in the present report than in the last, issued in July, 1913, this fact does not indicate a retrogression of interest in the subject. On the contrary, the current records of the office show increasing readiness and ability on the part of the accounting officers of the several cities and towns of the Commonwealth to comply with the provisions of the statute requiring an annual return to be made of their financial transactions.

THE STANDARDIZING OF ACCOUNTING SYSTEMS.

At the time of issuing my last annual report 39 cities and towns had petitioned the Bureau for an audit of their accounts or the installation of an accounting system, in accordance with the provisions of Chapter 598, Acts of 1910. Since then 20 towns have taken similar action. A complete list of the 59 cities and towns is given below:—

Amesbury	Deerfield	Hardwick
Amherst	Dracut	HAVERHILL
Ashland	Gardner	Holliston
Avon	GLOUCESTER	Hopkinton
Bedford	Goshen	Ipswich
BROCKTON	Gosnold	LAWRENCE
Carlisle	Halifax	LOWELL
Dedham	Hamilton	Ludlow

LYNN	Petersham	SPRINGFIELD
Manchester	PITTSFIELD	Stockbridge
Mashpee	Plymouth	Swampscott
Medfield	QUINCY	TAUNTON
MELROSE	Raynham	Tisbury
Needham	Russell	Uxbridge
NEWTON	Sandisfield	Wakefield
North Attleborough	Sandwich	Walpole
Northfield	Saugus	Weston
Orange	Sharon	Winchendon
Palmer	Southborough	WOBBURN
Peru	Southbridge	

The above list represents municipalities ranging in size from Gosnold, with a population of 152, to Lowell, with a population of 106,294, and well distributed through the State, the only counties from which the Bureau has received no petitions for this service being Nantucket and Suffolk. There are now employed on this work 15 examiners of accounts under the supervision of the Chief Accountant, Mr. Edward H. Fenton, and it is probable that the work of standardizing the accounts of our cities and towns is proceeding as rapidly as it could satisfactorily be handled were it being done under the provisions of mandatory legislation instead of being entirely dependent upon the voluntary act of the cities and towns.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The number of town notes annually certified by the Director of the Bureau, under the provisions of Chapter 616, Acts of 1910, and the amount of the loans represented by such notes continue to show an increase, as will be seen by the following table:—

YEARS.	TAX LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911,	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912,	1,093	9,438,850.00	531	1,093,712.20	1,924	10,532,562.20
1913,	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74

And the number of notes certified, as also the amount of the loans, for the first quarter of 1914 exceeds that for the same period for each of the preceding three years. The increase in the amount of the loans issued for purposes other than in anticipation of taxes does not accurately reflect the extent to which new funded or fixed debt has been created; and, indeed, it is not improbable that such indebtedness has not increased in like proportion to the aggregate amount of notes which have passed through the Bureau of Statistics. There are two reasons for this:—First, the increasing esteem in which these certified notes are being held by purchasers, which is apparently leading the towns in many instances to gradually abandon the issue of serial bonds, not subject

to official certification, in favor of a form of security which is so subject; and, secondly, because a considerable amount of old outstanding indebtedness found by the investigations of the Bureau of Statistics to have been issued without conforming to the statutes of the Commonwealth has been refunded during the past two or three years in accordance with the provisions of a considerable body of special enabling acts passed for this purpose.

But, notwithstanding the supervision exercised by the Bureau of Statistics over the issue of town notes by virtue of the certification process does not apply to bonds, the latter have undoubtedly possessed a certain attractiveness as a form of investment, largely because they could be supplied to purchasers with interest coupons attached. Since January 1, however, this department has been in a position to furnish coupon notes for serial loans to those desiring the same, so that towns need no longer feel obliged to issue bonds rather than notes merely for the sake of satisfying the preference of investors for a form of security bearing an interest coupon; and to the extent that such technical advantages as may still adhere under certain circumstances to town bonds are, in time, eliminated, will the serial debt issued for long time loans, as well as the purely temporary debt of Massachusetts loans, be represented by securities certified by a state authority.

By the provisions of Chapter 727, Acts of 1913, notes of fire, water, light, watch, and improvement districts were brought under the same supervision as town notes, the Director of the Bureau of Statistics being required to furnish to the treasurer of each such district a book of forms for use in making notes for money to be borrowed, these notes being then subject to certification by the Director of the Bureau before negotiation. This act took effect January 1, 1914, between which date and May 1 four district notes, aggregating \$10,100 in amount, were certified. It was discovered after the passage of the act that certain perfecting amendments would be necessary in order to avoid embarrassment in its operation, and these were duly provided for in Chapter 55, Acts of 1914, approved February 16.

THE NEW MUNICIPAL INDEBTEDNESS LEGISLATION.

The municipal indebtedness act approved May 28 last year (Chapter 719, Acts of 1913) took full effect on January 1, 1914, certain perfecting amendments which were subsequently found necessary being provided for by Chapter 143 of the Acts of 1914, approved March 7; and by Chapter 317, Acts of 1914, approved April 7. The latter act amended Clause 8 of Section 5 of the act of 1913 so as to permit borrowing for five years for macadam pavement "or other road material" under specifications approved by the Highway Commission, the quoted phrase being inserted in the original law primarily in order to permit loans to be made for the construction of roads made of a preparation of oil or other material which might be deemed by the Highway Commission to be in the same category as macadam with respect to lasting qualities. In no other respect has the general law of 1913 been amended with a view to affecting the character of the loans authorized by it. A bill

introduced in the Legislature of 1914 which provided, — in addition to the list of purposes for which indebtedness might be incurred as authorized by law, — that five-year loans might be made for damage settlements, was rejected.

Although it was to be expected that the administration of the new act, involving as it did so many radical changes in the old law, might be attended with some embarrassment at the outset, our cities and towns appear to have been adjusting themselves to its requirements with a minimum of difficulty, and it appears to have met with very general approval. Between January 1 and May 1, the Bureau of Statistics had referred to it by the Legislature of 1914 and made report upon (under the provisions of Chapter 677, Acts of 1913) some 12 bills from nine municipalities for authority to incur debt outside the debt limit, several of these being for the purpose of refunding indebtedness which was not being properly handled under the old statute and which could not be legally provided for under the terms of the new general law, and therefore necessitated special legislation. The policy of the Bureau in this matter had been merely to seek to establish a uniform recognition of general principles and to secure the adoption of a standard phraseology in the drafting of technical provisions in bills similar in character, the Legislature judging upon the facts in each particular case as to the expediency of granting the authority sought by the municipality for special legislation for purposes not recognized by the general law.

The duties of the department in administering and construing the legislation relative to municipal indebtedness, as well as the increasing number of town notes and their broadening character, involving the decision of many new questions of law and other detail, have perceptibly added to the labors and responsibilities of the Municipal Division and have operated somewhat to delay temporarily the strictly statistical work and the preparation of this report. To the Chief Statistician of the Division, Mr. Theodore N. Waddell, I wish to express my grateful appreciation for the ability and faithfulness which he has shown in passing upon these matters in the first instance and in performing the general duties entrusted to him; and I also wish to recognize the painstaking care with which Miss Hannah M. Varney has supervised the clerical work, including the preparation of the tabular matter in this report for the printer.

CHARLES F. GETTEMY,
Director, Bureau of Statistics.

STATE HOUSE, BOSTON, July 1, 1914.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 33 cities; (II) the 70 towns having a population of 5,000 or over; and (III) the towns having a population of less than 5,000 whose financial transactions were reported to the Bureau. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 33 cities of the Commonwealth (pp. 4-23). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged and graded, for purposes of comparison, according to the population of the United States Census of 1910, the receipts being shown on the left-hand page and the payments on the right, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 26, 27) shows receipts from *General* and Table III (pp. 28, 29) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 30-36) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 37) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 38) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 33 cities.

It is of interest to note that of the total revenue receipts of the 33 cities of the Commonwealth for the year covered by the report, 76.1 per cent is from general revenue sources and 23.9 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 76.8 per cent from general and 23.2 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 41-62), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of services, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 62) we note that the total interest burden of the 33 cities for the year covered by the report was \$10,380,467.93, of which \$5,845,084.98, or 56.3 per cent, was interest on the general debt, \$423,386.27,

or 4.1 per cent, was interest on tax and other temporary loans, \$29,001.65, or 0.3 per cent, was interest on *trust funds used*, the remaining 39.3 per cent of the gross interest payments being for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,494,738.23, or 26.7 per cent of the total interest burden of the city. (See also payments to the state sinking and loan funds on page 68.) Over 60 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 65) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 66), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 67), the debt transactions for 1911, classified according to the character of the obligation; Table XIV (p. 68) shows separately the payments to the state sinking and loan funds; and Table XV (p. 69) shows the method adopted by the cities of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Tax loans, it is true, are not included in reckoning the limit of indebtedness under the law, but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. That is to say, in numerous cities of the Commonwealth, there is always an outstanding debt consisting of temporary interest-bearing loans which may be no sooner paid off than new loans of a similar kind are negotiated, and in addition to these temporary loans there is also in some cities at the end of each year a certain amount of unpaid warrants or orders which must be treated as a liability, even though there is an offset in a sufficient amount of cash on hand. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 65) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include tax loans or outstanding warrants or orders, because these debts are considered temporary

and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, tax loans are offset by uncollected taxes, and warrants and orders by cash on hand.

The table of debt transactions (p. 67) is of interest as showing the amount of debt incurred during the fiscal year 1911 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments for sewer, park, and water purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded. This presentation continued through future reports will enable comparisons to be made for a series of years, and will disclose the tendency of different municipalities to increase or decrease the amount of debt incurred year by year.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable. We also include with general loans *all sums borrowed from trust funds* where notes or other evidence of indebtedness have been given.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 68). The aggregate amount thus paid for the 33 cities in 1911 was \$1,194,706.82, of which *Boston* paid \$755,906.36, or 63.3 per cent.

Table XV (p. 69) is of interest as showing the relative use by the 33 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 73) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1911.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows : — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 78-117), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four according to graded population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The

tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 120-126, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 128, 129) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

There were 177 towns out of 250 having a population of less than 5,000 from which returns of financial transactions in some form were received. These comprise Part III and are presented on the same plan as the towns of over 5,000 population which are shown in Part II.

ANALYSIS TABLES.

REVENUE FOR CURRENT CHARGES AND CURRENT CHARGES AGAINST
REVENUE.

Tables are presented on pages xvi to xix showing the revenue for current charges and current charges against revenue, together with the excess or deficiency of revenue, for the cities and large towns of the Commonwealth for the years 1907, 1908, 1909, 1910, and 1911. For the years 1910 and 1911 premiums received on account of loans have been included with the revenue, as they are used to meet expenses chargeable to revenue.

Attention has been called in former reports to the fact that an attempt to draw inferences from figures reflecting a single year's transactions might lead to false conclusions which would not be fair to the cities and towns, inasmuch as these figures represent cash transactions for the several years, but do not include revenues represented by accounts receivable or expenses represented by accounts payable. It is also true that certain of the cash transactions include revenues and expenses of preceding years. The data are, however, the best that can be given under the system of accounting generally in use by the cities and towns. This table, covering a period of five years, does, nevertheless, give data from which certain general conclusions can be drawn, and while there are certain modifying circumstances which should, in justice, be taken into account, it is believed that such a comparison is of value and should serve to stimulate local inquiry.

It must not be inferred, in case the city or town shows an excess of revenue over current charges against revenue, that the municipality is raising too much ; this may or may not be the case, since this excess represents the amount raised for the acquisition of public property or the construction of improvements which are more or less permanent in character. According to the method of classification we have adopted, practically every city or town should show an excess of revenue, owing to the fact that annually recurring charges for outlays should be included with the current charges against revenue; we are, however, unable to judge exactly as to the amount which is annually recurring, varying, as it obviously must, with the population and demands of society, and we must take into consideration both the length of life of the object and the probability of necessity for additional improvements of similar character.

Certain of our cities and towns, during the period covered by these tables, have been raising by taxation funds for the liquidation of indebtedness previously incurred without a proper annual contribution from revenue being made, thus placing a burden upon the city or town during the years when such debts mature; while this is not shown by the excess or deficiency in this

table, — since the revenue and charge against revenue are offsetting, — it is, nevertheless, reflected in the increased amount received and expended. In other cases, cities and towns have refunded maturing debt under authority granted them by special acts of the Legislature, and therefore are not compelled to assess in the tax levy even that portion of the maturing indebtedness which should, as a matter of principle, be charged to the current year's account.

Nor should it be assumed that an excess payment on account of current charges against revenue necessarily reflects on the officials charged with the financial management of the municipality, since the deficit may be caused by the failure to collect revenue which had been duly assessed or conservatively estimated; and in those cities or towns which show a shifting from year to year, such is likely to be the case. However, in the cities and towns where an annual deficit is shown for the entire period covered by the tables, the conclusion seems justified that revenues must be increased or expenses be curtailed.

REVENUE CHARGES FOR MAINTENANCE, INTEREST, AND DEBT REQUIREMENTS.

Tables are presented on pages xx to xxii showing the distribution of charges against revenue into maintenance, interest, and debt requirements by amounts and percentages for the cities and large towns for the year 1911. These tables do not necessarily reflect the present financial policy of the officers responsible for the management of municipal affairs, but call attention to the fact that in many of our cities and towns a very large percentage of the revenue is required to pay interest and debt charges.

COMPARATIVE STATEMENT OF VALUATION, REVENUE FOR CURRENT CHARGES, AND CURRENT CHARGES AGAINST REVENUE FOR THE YEARS 1907 AND 1911, WITH PERCENTAGES OF INCREASE OR DECREASE.

The table on page xxiii shows a comparative statement with the percentages of increase or decrease of the valuation, revenue, and charges against revenue of the 33 cities for the years 1907 and 1911. This table should be of value in the study of the question of taxation, as it points out certain facts relative to the ever-increasing tax rate.

Excess or Deficiency of Revenue : Cities.

CITIES. (In order of population, 1910)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1907	1908	1909	1910	1911	1907	1908
BOSTON,	\$24,669,216	\$26,563,042	\$27,706,893	\$28,823,734	\$30,000,524	\$25,572,164	\$25,061,884
WORCESTER,	2,774,509	2,802,406	2,882,367	3,286,927	3,543,314	2,741,091	2,797,983
FALL RIVER,	1,901,300	1,989,017	1,956,260	2,150,373	2,223,436	1,905,576	2,030,848
LOWELL,	1,873,805	1,935,977	2,064,666	2,022,075	1,993,263	2,025,046	2,035,220
CAMBRIDGE,	2,437,779	2,582,194	2,991,062	2,807,952	2,621,286	2,571,281	2,551,352
NEW BEDFORD,	1,544,149	1,829,254	1,901,678	2,204,188	2,390,305	1,587,067	1,743,023
LYNN,	1,637,572	1,688,798	1,825,800	1,845,116	2,028,127	1,734,053	1,742,047
SPRINGFIELD,	1,841,978	2,062,217	2,174,734	2,489,370	2,719,875	1,712,256	1,882,377
LAWRENCE,	1,123,616	1,180,729	1,294,549	1,469,760	1,513,440	1,208,351	1,257,951
SOMERVILLE,	1,337,537	1,481,131	1,526,034	1,531,996	1,623,007	1,414,761	1,460,930
HOLYOKE,	1,262,878	1,396,346	1,461,692	1,569,540	1,645,988	1,195,616	1,375,901
BROCKTON,	961,826	1,007,963	1,092,099	1,138,715	1,283,546	993,234	1,093,627
MALDEN,	763,206	853,350	852,565	898,868	982,072	821,984	851,294
HAVERHILL,	719,072	687,575	825,162	824,419	914,661	750,287	756,248
SALEM,	685,003	720,424	779,927	789,323	777,476	678,823	702,650
NEWTON,	1,299,314	1,575,198	1,587,790	1,606,227	1,592,002	1,327,858	1,434,486
FITCHBURG,	644,652	708,466	945,708	782,864	804,012	663,233	698,789
TAUNTON,	589,868	646,885	682,080	700,305	746,934	616,633	670,466
EVERETT,	573,669	594,723	676,828	699,637	753,967	588,077	632,208
QUINCY,	657,320	668,069	757,523	847,903	906,837	700,990	749,562
CHELSEA,	688,236	685,394	703,632	784,057	801,732	780,597	845,215
PITTSFIELD,	507,761	513,851	515,497	625,972	716,075	453,434	498,066
WALTHAM,	503,010	553,912	612,076	590,663	611,593	543,795	558,706
CHICOPEE,	348,592	387,309	401,255	444,753	482,755	332,438	350,793
GLOUCESTER,	515,019	555,205	536,002	614,220	582,415	628,328	619,013
MEDFORD,	536,896	611,591	600,454	634,934	620,139	567,926	591,792
NORTH ADAMS,	366,946	351,816	301,788	351,070	415,908	378,243	383,601
NORTHAMPTON,	338,243	364,472	398,961	405,290	409,880	339,073	340,911
BEVERLY,	512,250	613,429	710,096	632,801	765,274	515,932	579,641
MELROSE,	365,610	361,000	372,185	404,448	401,536	395,972	382,480
WOBURN,	278,789	287,297	313,272	301,639	319,202	309,177	332,442
NEWBURYPORT,	283,756	321,310	328,866	331,780	372,485	284,474	295,210
MARLBOROUGH,	275,010	292,316	297,979	310,351	308,403	294,455	308,771
33 Cities,	\$54,868,387	\$58,872,666	\$61,778,050	\$64,921,270	\$67,871,439	\$56,635,225	\$57,555,687

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1909	1910	1911	1907	1908	1909	1910	1911
\$26,288,289	\$26,799,890	\$27,679,202	—\$902,948	+\$1,501,158	+\$1,418,604	+\$2,023,844	+\$2,321,322
2,899,159	3,245,310	3,474,436	+33,418	+4,423	—16,792	+41,617	+68,878
1,939,661	2,176,829	2,180,845	—4,276	—41,831	+16,599	—26,456	+42,591
1,972,841	2,044,868	2,098,195	—151,241	—99,243	+91,825	—22,793	—104,932
2,652,424	2,699,027	2,834,005	—133,502	+30,842	+38,638	+108,925	—212,719
1,794,739	2,034,466	2,256,199	—42,918	+86,231	+106,939	+169,722	+134,106
1,707,960	1,778,753	1,818,549	—46,481	—53,249	+117,840	+66,363	+209,578
1,925,067	2,183,005	2,393,766	+129,722	+179,840	+249,667	+306,365	+326,109
1,367,768	1,538,806	1,337,104	—54,735	—77,222	—73,219	—69,046	+176,336
1,482,415	1,537,930	1,605,410	—77,224	+20,201	+43,619	—5,934	+17,597
1,400,292	1,433,688	1,502,134	+64,262	+20,445	+61,400	+135,852	+143,824
1,062,512	1,121,630	1,174,637	—31,408	—25,064	+29,557	+17,035	+108,909
855,213	911,375	956,046	—53,778	+2,056	—2,648	—12,507	+26,026
805,823	834,017	894,440	—31,215	—68,673	+19,339	—9,598	+20,221
734,694	769,060	776,172	+6,180	+17,574	+45,233	+20,263	+1,304
1,528,168	1,518,942	1,541,199	—28,544	+140,712	+59,622	+87,285	+50,805
922,769	763,550	801,157	—18,581	+9,677	+22,939	+19,314	+2,555
676,676	697,382	735,223	—26,765	—23,581	+5,404	+2,923	+11,711
662,313	711,164	727,833	—14,408	—37,485	+14,515	—11,527	+26,134
778,345	830,840	916,527	—43,670	—81,493	—20,822	+17,063	—9,690
723,526	773,977	832,082	—92,361	—159,821	—19,894	+10,090	—30,350
515,731	579,199	654,145	+54,327	+15,785	—234	+46,773	+61,930
556,459	575,920	607,462	—40,785	—4,794	+55,617	+14,743	+4,131
379,124	405,017	445,484	+16,154	+36,516	+22,131	+39,736	+37,271
647,519	654,512	671,131	—113,309	—63,808	—110,917	—40,292	—88,716
583,475	655,131	594,140	—31,030	+19,799	+16,979	—20,197	+25,999
351,500	356,371	357,772	—11,297	—31,785	—49,712	—5,301	+58,136
391,558	359,781	355,659	—830	+23,561	+7,403	+45,509	+54,221
575,427	612,335	620,889	—3,682	+33,788	+134,669	+20,466	+144,385
414,645	411,386	428,729	—30,362	—21,480	—42,460	—6,938	—27,193
334,468	344,786	354,049	—30,388	—45,145	—21,196	—43,147	—34,847
367,203	298,683	321,213	—718	+26,100	—38,337	+33,097	+51,272
297,432	311,122	307,126	—19,445	—16,455	+547	—771	+1,277
\$59,595,195	\$61,968,802	\$64,252,960	—\$1,766,838	+\$1,316,979	+\$2,182,855	+\$2,952,468	+\$3,618,479

¹ Bills payable, aggregating more than \$323,000, were carried over to the year 1912 and were paid from a special loan act, so that the surplus of \$176,336 would become a deficit of more than \$146,000 if the expenses chargeable to revenue had been paid during the year 1911.

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS. (In order of pop- ulation, 1910)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1907	1908	1909	1910	1911	1907	1908	1909	1910	1911	1907	1908	1909	1910	1911
Brookline, . . .	\$1,231,673	\$1,467,452	\$1,303,474	\$1,473,045	\$1,555,753	\$1,152,571	\$1,240,068	\$1,172,130	\$1,346,190	\$1,383,132	+\$79,102	+\$227,384	+\$131,344	+\$126,855	+\$172,621
Revere, . . .	382,142	410,144	455,168	460,797	473,066	359,435	415,334	449,477	472,031	484,932	+22,707	-5,100	-3,601	-11,224	-11,866
Leominster, . . .	236,502	294,471	354,827	326,976	328,183	276,278	298,663	296,702	319,761	301,061	+11,224	+8,305	+5,093	+6,315	+27,122
Attleborough, . . .	219,258	312,235	314,461	316,235	346,169	242,516	241,792	268,778	281,754	323,044	+46,042	+27,033	+43,673	+24,931	+27,125
Westfield, . . .	362,931	318,223	340,663	361,629	379,511	269,881	280,542	279,287	291,208	327,096	+32,710	+37,681	+60,806	+67,421	+52,415
Pembury, . . .	319,322	338,896	364,903	392,616	422,626	276,764	312,750	331,685	352,274	387,397	+43,058	+26,146	+33,215	+40,342	+35,299
Gardner, . . .	214,970	240,250	250,052	253,728	277,718	204,519	219,646	225,980	239,339	248,720	+6,651	+20,604	+24,052	+15,790	+33,998
Clinton, . . .	205,667	215,225	235,823	235,778	252,128	196,654	206,610	226,319	237,253	255,189	+9,613	+8,615	+23,985	+16,939	+16,939
Milford, . . .	152,363	173,431	168,914	174,017	187,128	150,304	168,222	162,182	162,469	166,943	+2,050	+5,209	+6,732	+11,948	+23,785
Adams, . . .	117,386	120,828	137,173	147,743	148,094	104,510	118,500	121,079	128,934	146,752	+12,867	+2,328	+16,094	+18,909	+1,312
Frammingham, . . .	262,386	294,167	338,875	330,129	362,941	276,757	262,371	306,325	330,707	330,021	-13,371	+31,796	-1,650	+39,422	+32,920
Weymouth, . . .	232,638	222,063	236,565	258,193	250,811	221,929	222,780	228,799	248,597	249,517	+10,769	-17	+7,766	+9,786	+1,294
Watertown, . . .	321,506	300,070	394,980	371,531	407,027	306,093	293,279	317,587	323,635	346,220	+13,963	+791	+77,453	+47,896	+61,807
Southbridge, . . .	125,033	124,355	155,216	157,725	157,216	118,881	122,352	123,827	138,385	157,741	+6,152	+2,003	+31,389	+19,340	-525
Plymouth, . . .	205,816	236,338	239,215	253,629	267,442	202,865	212,660	222,042	224,158	246,365	+2,961	+23,678	+17,173	+29,471	+21,077
Webster, . . .	138,043	182,172	144,886	143,731	173,080	127,512	118,937	126,245	129,199	158,216	+10,531	+63,235	+18,641	+14,552	+14,864
Methuen, . . .	132,938	147,562	242,751	177,751	231,006	139,786	140,892	163,065	167,001	182,951	-6,848	+6,660	+79,046	+10,750	+46,065
Wakefield, . . .	273,493	310,436	281,682	322,908	368,914	295,099	301,136	284,042	315,011	370,647	-21,006	+9,300	-2,360	+7,897	-1,733
Arlington, . . .	300,132	309,027	329,362	361,776	361,776	302,891	307,719	294,530	307,908	344,888	-2,759	-6,903	+14,497	+21,454	+10,888
Greenfield, . . .	143,723	151,218	183,798	185,103	127,146	121,446	119,773	140,801	156,504	170,198	+22,377	+20,373	+10,417	+27,294	+14,965
Winthrop, . . .	191,816	233,794	269,880	275,657	320,225	201,362	239,190	266,392	292,333	302,863	-9,086	+604	+3,488	-16,636	+17,362
Amesbury, . . .	125,275	139,550	155,775	162,138	157,677	139,595	140,367	148,713	155,897	161,350	-14,320	-817	+7,062	+6,331	-3,673
Natick, . . .	180,432	223,772	223,245	213,778	212,867	196,322	203,560	213,882	218,507	232,485	-15,830	+20,222	+4,729	+21,454	+10,618
No. Attleborough, . . .	162,892	201,832	249,304	258,431	258,431	166,274	171,687	183,181	227,874	243,374	-1,382	+4,038	+18,662	+21,487	+15,057
Danvers, . . .	167,880	183,249	181,967	203,386	228,743	168,866	171,778	167,719	181,271	197,706	-986	+11,471	+14,248	+22,115	+31,037
Winchester, . . .	252,301	266,727	259,882	252,471	283,555	242,739	282,852	256,664	253,899	262,050	+9,562	+13,875	+3,188	-1,428	+21,505
Dedham, . . .	237,647	237,647	243,889	249,068	251,569	217,849	225,034	230,763	241,119	250,750	+5,006	+12,675	+13,126	+27,049	+8,819
West Springfield, . . .	162,360	183,856	193,947	194,655	194,655	128,372	140,239	150,701	158,216	168,991	+33,997	+22,151	+33,155	+35,731	+25,664
Northbridge, . . .	98,552	68,890	76,671	83,228	83,954	90,865	77,530	79,135	72,178	82,472	+7,687	-8,700	-2,464	+16,050	+1,482
Ware, . . .	108,390	103,442	112,542	106,353	118,003	101,493	100,084	103,827	105,462	114,669	+8,897	+3,358	+8,715	+891	+3,834
Palmer, . . .	88,553	92,370	90,697	95,337	118,983	76,580	84,043	79,349	86,368	94,151	+11,973	+2,888	+4,329	+24,882	+24,882
Athol, . . .	131,296	141,277	150,336	158,461	186,906	134,166	144,121	138,235	143,450	150,569	-2,870	-2,844	+12,101	+15,011	+36,337
Easthampton, . . .	93,394	99,128	117,278	148,003	140,640	78,024	82,587	102,379	112,465	111,280	+15,370	+16,541	+14,899	+35,538	+29,360

ANALYSIS TABLES.

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Middleborough,	125,515	149,497	150,416	157,566	130,379	132,324	137,565	133,056	152,255	—1,864	+2,243	+11,932	+17,360	+5,311
Printree,	173,787	181,461	195,335	205,324	144,212	152,830	166,562	177,454	188,052	+19,487	+20,957	+14,899	+17,881	+17,271
Saugus,	121,017	129,833	167,135	171,146	132,870	150,142	163,097	155,066	157,556	+1,264	+12,796	+7,928	+11,169	+13,500
Norwood,	145,291	168,979	189,426	210,041	132,386	169,252	161,051	166,721	184,932	+21,905	+28,966	+7,928	+20,705	+25,500
Milton,	375,407	419,981	442,048	471,186	366,311	377,709	367,916	389,612	420,106	+0,096	+42,272	+20,183	+52,456	+51,080
Bridgewater,	55,519	59,794	68,112	73,267	50,777	55,246	57,899	55,520	60,169	+618	+273	+1,895	+12,592	+13,098
Marblehead,	233,361	254,143	247,877	274,065	188,625	187,655	199,833	219,317	210,305	+24,736	+37,163	+6,310	+28,560	+63,780
Andover,	161,588	156,852	164,561	172,200	151,999	145,880	152,055	153,063	153,727	+0,589	+10,972	+12,506	+19,137	+29,090
Whitman,	105,072	135,537	142,998	139,492	119,800	123,053	131,397	135,615	135,790	+13,728	+12,504	+4,239	+7,383	+8,663
Stoneham,	151,478	152,870	146,827	148,250	142,377	148,384	148,995	144,026	156,408	+0,101	+0,960	+3,875	+8,801	+8,248
Rockland,	112,775	114,124	126,955	133,175	101,148	105,467	112,922	115,748	124,366	+11,627	+14,637	+14,033	+18,495	+8,809
Montague,	81,486	87,804	91,688	100,666	81,825	86,727	89,846	92,192	92,758	+3,061	+5,255	+2,042	+18,495	+7,908
Hudson,	141,414	141,263	138,839	147,438	135,640	130,229	126,384	132,947	133,361	+5,774	+10,934	+10,390	+8,892	+14,077
Spencer,	105,978	102,306	96,405	105,243	89,317	97,108	98,938	95,022	95,022	+1,551	+14,326	+15,074	+16,251	+10,221
Concord,	166,589	171,286	182,679	206,578	150,403	156,960	167,005	184,327	189,702	+16,136	+7,656	+12,084	+16,251	+16,675
Maynard,	75,612	78,400	79,928	83,011	72,533	70,744	67,237	73,905	79,911	+2,459	+7,656	+12,084	+16,251	+16,675
Stoughton,	80,202	94,732	109,553	126,969	87,679	95,059	92,671	108,553	107,674	+1,523	+6,525	+8,985	+12,230	+19,205
Swampscott,	178,536	191,041	204,673	211,463	173,580	186,174	189,410	202,835	221,161	+4,946	+4,867	+23,770	+21,137	+9,608
Great Barrington,	81,037	80,883	86,116	95,200	69,332	76,162	90,782	83,193	90,376	+11,685	+4,701	+7,165	+5,021	+4,824
Reading,	151,257	168,697	172,832	187,540	155,376	163,629	168,581	179,317	173,605	+4,119	+5,068	+1,663	+5,532	+14,420
Ipwich,	108,416	115,206	121,999	132,704	96,570	101,891	106,208	120,007	134,171	+1,591	+6,525	+9,098	+11,992	+1,467
Granton,	63,278	67,123	73,713	70,175	58,631	62,968	65,223	71,222	66,400	+4,785	+310	+1,900	+4,491	+3,775
Winchendon,	91,371	86,157	109,061	108,950	83,873	82,961	86,594	94,176	89,710	+7,408	+894	+21,330	+14,583	+19,210
Blackstone,	43,191	50,103	54,641	47,093	35,062	35,376	57,126	53,002	52,417	+11,861	+5,273	+1,663	+1,689	+5,324
Franklin,	89,239	91,229	90,100	93,800	75,215	73,875	81,443	96,324	95,019	+3,289	+15,364	+9,786	+6,224	+1,130
Belmont,	105,332	175,216	174,932	182,425	131,388	144,022	157,559	159,093	176,519	+4,004	+24,516	+17,357	+15,895	+5,876
North Andover,	101,394	105,765	129,046	117,456	86,960	96,189	93,913	97,141	106,355	+14,464	+9,576	+21,788	+28,905	+16,981
Abington,	87,617	89,001	95,858	99,970	86,592	90,632	86,592	90,297	97,258	+1,025	+1,631	+5,665	+5,561	+2,685
Westborough,	88,165	89,347	89,922	84,407	80,834	88,866	82,498	79,884	77,108	+1,380	+701	+6,849	+11,038	+7,209
Wellesley,	201,140	210,711	248,100	253,047	198,909	213,799	214,396	221,254	224,784	+2,251	+17,329	+6,315	+20,846	+28,203
Orange,	99,931	100,313	103,721	103,211	85,178	106,754	96,876	97,717	100,294	+2,008	+5,823	+1,437	+8,010	+2,917
Mansfield,	78,835	89,933	89,897	93,205	74,902	76,124	79,144	80,177	85,971	+3,963	+5,167	+17,951	+9,720	+7,234
Easton,	66,302	80,819	80,928	79,093	60,990	64,688	65,170	70,751	74,559	+1,408	+1,614	+15,649	+10,177	+4,534
Fairhaven,	68,438	78,515	84,697	82,640	—	76,010	72,453	76,926	81,062	+270	+7,572	+6,002	+7,771	+1,382
Amherst,	70,049	75,274	78,020	66,114	66,114	66,024	71,529	70,444	82,866	+270	+3,125	+3,745	+3,745	+8,038
Needham,	118,321	119,522	129,517	126,831	108,895	121,334	121,846	119,920	128,809	+9,426	+3,812	+8,344	+9,597	+1,978
Chelmsford,	56,170	64,172	64,706	86,953	61,433	68,764	71,261	72,888	79,932	+5,263	+4,592	+705	+8,092	+7,021
70 Towns,	\$11,857,690	\$12,892,394	\$14,162,964	\$14,975,168	\$11,402,983	\$12,041,580	\$12,347,121	\$13,058,981	\$13,799,436	+\$164,707	+\$850,814	+\$1,095,733	+\$1,103,983	+\$1,715,752

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	Cities. (In order of population, 1910)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON,	.	\$27,608,815.62	\$19,065,470.42	\$5,597,927.95	\$3,005,417.25	68.9	20.2	10.9
WORCESTER,	.	3,435,464.33	2,545,563.43	400,025.56	489,275.34	74.1	11.7	14.2
FALL RIVER,	.	2,173,180.03	1,532,470.65	291,023.32	349,686.06	70.5	13.4	16.1
LOWELL,	.	2,098,195.09	1,610,405.24	179,425.65	308,364.20	76.8	8.5	14.7
CAMBRIDGE,	.	2,833,729.76	1,832,441.00	564,024.00	436,264.76	64.7	19.9	15.4
NEW BEDFORD,	.	2,255,727.93	1,589,651.16	319,133.04	346,943.73	70.5	14.1	15.4
LYNN,	.	1,814,290.34	1,329,205.99	233,267.08	251,787.27	73.3	12.8	13.9
SPRINGFIELD,	.	2,393,766.00	1,929,211.59	233,076.00	225,478.41	80.6	10.0	9.4
LAWRENCE,	.	1,337,103.73	1,065,851.89	126,302.52	144,949.32	79.7	9.5	10.8
SOMERVILLE,	.	1,605,410.19	1,180,690.03	200,946.37	223,773.79	73.6	12.5	13.9
HOLYOKE,	.	1,502,134.30	1,152,036.66	141,102.41	208,995.23	76.7	9.4	13.9
BROCKTON,	.	1,174,636.94	867,959.98	141,895.53	164,781.43	73.9	12.1	14.0
MALDEN,	.	956,046.45	691,435.65	151,837.76	112,773.04	72.3	15.9	11.8
HAVERTHILL,	.	894,439.67	653,406.39	103,588.38	137,445.00	73.0	11.6	15.4
SALEM,	.	776,172.05	631,158.16	53,363.89	91,650.00	81.3	6.9	11.8
NEWTON,	.	1,541,199.27	1,015,711.48	324,995.92	200,491.87	65.9	21.1	13.0
FITCHBURG,	.	801,157.17	608,484.21	69,938.86	122,734.10	76.0	8.7	15.3
TAUNTON,	.	731,700.70	527,145.04	98,957.02	105,658.64	72.0	13.5	14.5
EVERETT,	.	725,625.36	493,933.77	122,732.82	108,958.77	68.1	16.9	15.0
QUINCY,	.	916,537.12	543,083.81	155,637.25	217,806.06	59.2	17.0	23.8
CHELSEA,	.	822,772.02	553,747.32	186,886.57	82,138.13	67.3	22.7	10.0
PITSFIELD,	.	654,145.20	460,028.50	69,716.70	124,400.00	70.3	10.7	19.0
WALTHAM,	.	607,402.35	447,403.99	74,624.16	85,434.20	73.6	12.3	14.1
CHICPEE,	.	445,483.64	350,397.56	29,586.08	65,500.00	78.7	6.6	14.7
GLOUCESTER,	.	671,130.70	473,340.75	73,914.95	123,875.00	70.5	11.0	18.5
MEDFORD,	.	593,809.97	426,124.61	112,496.92	55,188.44	71.8	18.9	9.3
NORTH ADAMS,	.	357,772.31	278,821.49	34,520.82	44,430.00	77.9	9.7	12.4
NORTHAMPTON,	.	355,658.63	295,365.22	17,993.41	42,300.00	83.0	5.1	11.9
BEVERLY,	.	620,888.81	431,032.82	68,835.99	121,000.00	69.4	11.1	19.5
MELROSE,	.	428,263.66	283,269.07	79,623.83	65,370.76	66.1	18.6	15.3
WOBURN,	.	354,048.70	261,185.50	32,187.09	60,676.11	73.8	9.1	17.1
NEWPORT,	.	321,212.68	238,102.46	39,110.22	44,000.00	74.1	12.2	13.7
MARLBOROUGH,	.	307,135.85	215,501.89	44,569.96	47,054.00	70.2	14.5	15.3
33 Cities,	.	\$64,175,126.57	\$45,579,757.73	\$10,380,467.93	\$8,214,900.91	71.0	16.2	12.8

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	TOWNS. (In order of population, 1910)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline,	.	\$1,383,132.20	\$1,022,271.79	\$102,346.92	\$108,513.49	73.9	11.7	14.4
Revere,	.	484,931.58	316,603.41	73,637.96	94,690.21	65.3	15.2	19.5
Leominster,	.	301,061.19	238,976.35	28,884.84	33,500.00	79.4	9.5	11.1
Attleborough,	.	323,043.63	218,614.48	42,425.64	62,003.51	67.7	13.1	19.2
Westfield,	.	327,005.77	280,332.38	12,063.39	34,700.00	85.7	3.7	10.6
Peabody,	.	387,397.45	319,688.79	29,008.66	37,800.00	82.5	7.7	9.8
Gardner,	.	243,720.33	179,562.33	22,008.00	42,150.00	73.7	9.0	17.3
Clinton,	.	235,188.95	185,852.99	23,135.96	26,200.00	79.0	9.8	11.2
Milford,	.	163,342.92	140,942.84	11,400.08	11,000.00	86.3	7.0	6.7
Adams,	.	146,751.61	120,197.91	6,153.70	20,400.00	81.9	4.2	13.9
Framingham,	.	330,020.99	249,598.95	36,172.04	44,250.00	75.6	11.0	13.4
Weymouth,	.	249,516.82	196,512.58	28,917.04	24,087.20	78.8	11.6	9.6
Watertown,	.	345,220.13	217,594.32	62,334.73	65,291.08	63.0	18.1	18.9
Southbridge,	.	157,740.75	136,027.47	6,218.28	15,495.00	86.2	4.0	9.8
Plymouth,	.	246,364.94	184,956.69	15,504.93	45,903.32	75.1	6.3	18.6
Welles,	.	158,216.21	114,497.05	6,070.59	37,648.57	72.4	3.8	23.8
Methuen,	.	181,343.03	147,941.81	18,717.63	14,683.59	81.6	10.3	8.1
Wakefield,	.	370,647.45	248,505.32	38,276.94	83,865.19	67.1	10.3	22.6
Arlingford,	.	344,888.00	238,225.05	54,343.97	52,318.98	69.1	15.7	15.2
Greenfield,	.	170,198.37	130,378.40	8,569.97	31,250.00	76.6	5.0	18.4
Windthrop,	.	302,862.87	188,766.69	49,780.87	64,315.31	62.3	16.5	21.2
Amesbury,	.	161,350.36	122,252.47	16,097.89	23,000.00	75.8	10.0	14.2
Natick,	.	223,351.93	174,503.45	25,076.46	23,772.02	78.1	11.2	10.7
North Attleborough,	.	243,373.71	182,490.58	25,577.59	35,305.54	75.0	10.5	14.5
Danvers,	.	197,222.26	167,192.09	13,931.88	16,098.29	84.8	7.1	8.1
Winchester,	.	262,050.50	198,144.12	31,913.48	31,992.90	75.6	12.2	12.2
Dedham,	.	250,750.25	194,006.99	24,179.98	32,563.28	77.4	9.6	13.0
West Springfield,	.	168,991.04	125,141.58	20,746.15	23,063.31	74.0	12.3	13.7
Northbridge,	.	82,471.65	68,886.15	3,583.50	10,000.00	83.5	4.4	12.1
Ware,	.	114,668.87	101,146.29	3,192.58	10,330.00	88.2	2.8	9.0
Palmer,	.	94,150.83	78,509.62	3,941.21	11,500.00	83.2	4.2	12.6
Attol,	.	100,569.10	103,848.63	20,470.47	20,280.00	73.0	13.6	13.4
Easthampton,	.	111,280.04	93,096.19	8,184.85	10,000.00	83.7	7.3	9.0
Middleborough,	.	152,254.54	133,678.31	8,276.23	10,300.00	87.8	5.4	6.8
Braintree,	.	188,051.94	152,926.27	18,101.79	17,023.88	81.3	9.6	9.1
Saugus,	.	157,558.22	128,439.90	14,825.16	14,291.16	81.5	9.4	9.1
Norwood,	.	184,982.31	146,277.87	14,754.44	23,956.00	79.1	8.0	12.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

	Towns. (In order of population, 1910)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Milton,	\$120,106.10	\$324,096.47	\$54,440.50	\$40,969.13	77.3	13.0	9.7
Bridgewater,	60,169.49	59,715.89	450.60	—	99.3	0.7	10.7
Marblehead,	210,304.51	174,576.61	13,227.90	22,500.00	83.0	6.3	10.7
Andover,	153,726.88	121,090.02	12,969.57	19,067.29	79.2	8.4	12.4
Whitman,	135,799.51	109,973.27	12,876.24	12,950.00	81.0	9.5	9.5
Stoneham,	156,497.88	119,136.36	21,035.88	16,325.64	76.1	13.5	10.4
Rockland,	124,365.86	101,637.30	8,428.56	14,300.00	81.7	6.8	11.5
Montague,	92,757.67	81,806.65	2,521.62	8,429.40	88.2	2.7	9.1
Hudson,	133,361.26	97,087.64	11,773.62	24,500.00	72.8	8.8	18.4
Spencer,	95,022.08	71,809.58	11,998.36	11,214.14	75.6	12.6	11.8
Concord,	189,702.39	157,766.81	16,915.58	15,020.00	83.2	8.9	7.9
Maynard,	79,910.82	57,551.53	6,059.29	16,300.00	72.0	7.6	20.4
Stoughton,	107,674.50	78,978.15	13,696.35	15,000.00	73.4	12.7	13.9
Swampscott,	221,160.71	151,134.19	33,132.02	36,894.50	68.3	15.0	16.7
Great Barrington,	90,375.72	72,974.14	5,249.63	12,151.95	80.7	5.8	13.5
Reading,	173,694.75	133,835.83	16,743.30	23,115.62	77.1	9.6	13.3
Ipswich,	134,171.16	99,215.21	13,214.61	21,741.34	73.9	9.9	16.2
Grafton,	66,399.62	59,648.54	3,701.08	3,050.00	89.8	5.6	4.6
Winehendon,	89,710.19	78,163.02	4,547.17	7,000.00	87.1	5.1	7.8
Blackstone,	52,416.75	45,437.22	2,429.53	4,850.00	86.7	4.1	9.2
Franklin,	95,019.13	76,018.42	9,030.71	9,970.00	80.0	9.5	10.5
Belmont,	176,229.63	127,689.65	22,347.22	26,192.76	72.4	12.7	14.9
North Andover,	106,955.04	88,730.53	9,224.51	9,000.00	83.0	8.6	8.4
Abington,	97,284.96	83,531.75	7,753.21	6,000.00	85.8	8.0	6.2
Westborough,	77,107.51	58,340.43	8,077.08	10,630.00	75.6	10.5	13.9
Wellesley,	224,753.91	164,243.89	27,255.33	33,254.69	73.1	12.1	14.8
Orange,	100,293.98	82,674.46	6,319.52	11,300.00	82.4	6.3	11.3
Mansfield,	88,970.71	76,155.44	5,215.27	4,600.00	88.6	6.1	5.3
Easton,	74,558.72	74,357.73	200.99	—	99.7	0.3	—
Fairhaven,	84,022.28	67,075.70	5,056.34	11,890.24	79.8	6.0	14.2
Amherst,	82,866.09	73,654.90	4,512.09	4,700.00	88.9	5.4	5.7
Needham,	128,809.31	101,997.43	17,544.13	9,267.75	79.2	13.6	7.2
Chelmsford,	79,931.83	70,128.88	3,277.95	6,525.00	87.7	4.1	8.2
70 Towns,	\$13,796,891.69	\$10,593,824.85	\$1,380,351.56	\$1,822,715.28	76.8	10.0	13.2

DEFINITION OF TERMS.

Revenue Receipts. Revenues of a municipality are the amounts received or receivable, in cash or other form, for meeting its expenses and outlays from the exercise of its corporate power of taxation and police control and its corporate authority for conducting business undertakings. Revenue receipts may be said to fall within two principal classes: 1. General; 2. Commercial.

General revenues are moneys accruing to the municipal treasury under the general taxation and police powers, and from donations or grants from various sources, in return for which the municipality renders only a general service *without special regard to the possible benefit to be derived by the taxpayer in his capacity as an individual*. It is for this general service that a person pays taxes in various forms, including fees for permission to engage, as an individual, in certain gainful occupations, which, because of their character, the law has said must be under regulation in the interest of the community as a whole. His returns for these contributions to the public treasury are the maintenance of order, the protection of property against fire, the conservation of the public health, the education of all the children in the community (a matter which is presumed to concern him, whether he has children of his own or not), and the various other things which he expects the municipality to expend money for, though from many of them he may receive only an indirect benefit. The Bureau of Statistics classifies General Revenue as follows:—I. *Taxes*; II. *Licenses and Permits*; III. *Fines and Forfeits*; IV. *Grants and Gifts*; V. *All Other General Revenue*.

Commercial revenues, as distinguished from general revenues, are moneys accruing to the municipal treasury from property owners or citizens *in return for a particular service rendered*, including improvements calculated to permanently enhance the value of property, or thing of value furnished, to the individual by the municipality, *i.e.*, the term “commercial revenue” conveys the idea of a definite *quid pro quo* on the part of the city or town; and the citizen who pays special assessments, whether voluntarily or under compulsion, may be supposed to have something more tangible to show for his contribution to the treasury than simply the privilege of living in an organized state of society, with the protection to life and property and the general social advantages which such a privilege implies. In other words, when a citizen makes to the public treasury a contribution of the kind which we class as “commercial revenue,” it is a payment *in addition* to what he must pay as his share of the revenue which it is incumbent upon the municipality to raise for *general* purposes, and he does so for the purpose of

obtaining in return a certain special benefit to himself as an individual. The Bureau of Statistics classifies Commercial Revenue as follows:— I. *Special Assessments*; II. *Privileges*; III. *Departmental*; IV. *Public Service Enterprises*; V. *Cemeteries*; VI. *Interest*.

Non-revenue Receipts. Non-revenue receipts consist of receipts on account of:— Certain Offsets to Outlays; Municipal Indebtedness; and Agency, Trust, and Investment.

OFFSETS TO OUTLAYS. The term *Offsets to Outlays* has been adopted as a more desirable expression than “capital receipts,” formerly in ordinary use to denote receipts accruing from the sale of real property, reimbursements on construction work, and, in general, all receipts which are, or, in a proper system of municipal finance, should be, devoted to lessening the burden upon the taxpayer for the cost of permanent improvements and diminishing indebtedness.

MUNICIPAL INDEBTEDNESS. The general statutory authority for the incurring of debts by the cities and towns of Massachusetts is found in Chapter 27 of the Revised Laws, amended by Chapter 719, Acts of 1913 and Chapters 143 and 317, Acts of 1914. There are numerous special acts authorizing indebtedness for certain purposes. The classification of Municipal Indebtedness is as follows:— I. *Loans in Anticipation of Taxes*; II. *Other Temporary Loans*; III. *Loans for General Purposes*; IV. *Trust Funds Used*; V. *Loans for Public Service Enterprises*; VI. *Loans for Cemeteries*; VII. *Bonds Refunded, Current Year*; VIII. *Unpaid Warrants or Orders of Current Year*.

AGENCY, TRUST, AND INVESTMENT. The elimination, as far as practicable, from the category of revenue receipts of all receipts which, being purely temporary accounts, are not in the nature of *municipal* revenue is most desirable. There are three classes of these transactions: 1. *Agency*; 2. *Trust*; 3. *Investment*.

1. *Agency.* This term is used to describe and to include all transactions in which the municipality acts as the agent of some other civil division (*e.g.*, the Commonwealth or the county) in the collection of revenue which does not in any sense belong to the municipality, but must, under the law, be turned over to another civil division for the uses of the latter. State, county, and non-resident bank taxes, and certain license fees fall into this class. When, also, a municipality performs a material service for another civil division, as, for example, when it makes expenditures upon grade crossings for which it is reimbursed by the Commonwealth, it is acting as an agent, and receipts and payments on account thereof are agency transactions.

2. *Trust.* Non-revenue receipts falling under the category of trust funds consist of the principal of trust funds paid into the municipal treasury, with either the ultimate investment or expenditure thereof at some future date (pursuant to the conditions laid down by the

donor) in view; and also funds which for various reasons are being retained in the municipal treasury, but which, since they are not the property of the municipality, the latter is in honor bound to keep inviolate, subject to the call of the owners. Perpetual care funds, income received for investment, and private trust funds and accounts are included under this head. *Private* trust funds differ from *public* trust funds in that the latter are given the municipality to be held in trust, invested, and the income used for some municipal purpose, while "private trust funds and accounts" is the term used to describe sums held temporarily for individuals, such as deposits made to guarantee the fulfilment of contracts, taxes and assessments paid under protest, pay roll "tailings," etc.

3. *Investment.* Receipts or payments on account of securities in which sinking funds are invested are probably the most common form of what we classify as investment transactions. But municipalities occasionally make investments in material enterprises, such as the stock of railroads, or they may establish under the provisions of Chapter 191, Acts of 1905, municipal insurance funds, the transactions of which would be treated under this heading.

Maintenance. Included in this term are only those costs which are ordinarily termed "running expenses," or annually recurring expenses. The classification is as follows:— I. *Departmental*; II. *Public Service Enterprises*; III. *Cemeteries*; IV. *Administration of Invested Funds*.

Interest. Payments for Interest are classified as follows:—

1. *On Loans in Anticipation of Taxes.*
2. *On Other Temporary Loans.*
3. *On Loans for General Purposes.*
4. *On Trust Funds Used.*
5. *On Loans for Public Service Enterprises.*
6. *On Loans for Cemeteries.*
7. *Metropolitan Interest Requirements* (sewer, park, water).
8. *State Assessment for Grade Crossings.*
9. *All Other.*

Outlays. This term is used in referring to the costs of permanent properties and improvements, and not in referring to the costs of operation and maintenance. The classification is similar to payments for maintenance, the three general subdivisions being: I. *Departmental*; II. *Public Service Enterprises*; III. *Cemeteries*. Payments for outlays include, for each department or service, expenditures for any work of construction or public improvement which increases the visible assets of the municipality. The line of demarcation is admittedly often exceedingly difficult to draw, especially with relation to the purchase of supplies and materials; generally, however, any supply

which is subjected to such usage that it has to be renewed annually, or as often as once in two or three years, may be regarded as a charge against maintenance; but if it may be reasonable to suppose that an article bought will last for several years, the cost of the same may properly be regarded as an outlay.

Municipal Indebtedness. The classification of Municipal Indebtedness is as follows:—

1. *Loans in Anticipation of Taxes.*
2. *Other Temporary Loans.*
3. *Bonds and Notes from Sinking Funds.*
4. *Bonds and Notes from Revenue.*
5. *Metropolitan Sinking Fund and Serial Loan Requirements.*
6. *State Assessment for Abolition of Grade Crossings Loan Fund.*
7. *Bonds Refunded, Current Year.*
8. *Warrants or Orders of Previous Years.*

Sinking Funds. In a classification and tabulation of municipal finances which assumes to take into consideration all cash transactions, account must be taken of amounts paid into the municipal treasury by sinking fund commissioners for the extinction of debt. Where bonds and notes are paid at maturity directly by sinking fund commissioners without passing through the municipal treasury, we consider such transactions as a payment of debt by the municipality from money received from sinking funds, just as if it had been first paid by the commissioners to the treasurer.

Transfers. The so-called departmental transfers (*i.e.*, where one department does work for another) and transfers from one appropriation to another do not represent the *actual receipt or expenditure of cash*; therefore we have undertaken to eliminate them from departmental accounts.

Transfers to sinking funds, which represent the contribution from revenue for the liquidation of debt and correspond to serial debt payments direct, are charges against revenue. Transfers from sinking funds, from the accumulation for the payment of debt due, are offsets to the debt payment.

PART I.

CITIES.

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Population Group	Pages of Report
BEVERLY,	Dec. 31, 1911	7	18, 19
BOSTON,	Jan. 31, 1912	—	4, 5
BROCKTON,	Nov. 30, 1911	3	10, 11
CAMBRIDGE,	Mar. 31, 1912	1	6, 7
CHELSEA,	Dec. 31, 1911	5	14, 15
CHICOPEE,	Nov. 30, 1911	6	16, 17
EVERETT,	Dec. 31, 1911	5	14, 15
FALL RIVER,	Dec. 31, 1911	1	6, 7
FITCHBURG,	Nov. 30, 1911	4	12, 13
GLOUCESTER,	Dec. 16, 1911	6	16, 17
HAVERHILL,	Dec. 31, 1911	4	12, 13
HOLYOKE,	Nov. 30, 1911	3	10, 11
LAWRENCE,	Dec. 31, 1911	2	8, 9
LOWELL,	Dec. 31, 1911	1	6, 7
LYNN,	Dec. 31, 1911	2	8, 9
MALDEN,	Dec. 31, 1911	3	10, 11
MARLBOROUGH,	Dec. 31, 1911	8	20, 21
MEDFORD,	Dec. 31, 1911	7	18, 19
MELROSE,	Dec. 31, 1911	8	20, 21
NEW BEDFORD,	Dec. 3, 1911	2	8, 9
NEWBURYPORT,	Dec. 16, 1911	8	20, 21
NEWTON,	Dec. 31, 1911	4	12, 13
NORTH ADAMS,	Nov. 30, 1911	7	18, 19
NORTHAMPTON,	Nov. 30, 1911	7	18, 19
PITTSFIELD,	Dec. 31, 1911	6	16, 17
QUINCY,	Dec. 31, 1911	5	14, 15
SALEM,	Nov. 30, 1911	4	12, 13
SOMERVILLE,	Dec. 31, 1911	3	10, 11
SPRINGFIELD,	Nov. 30, 1911	2	8, 9
TAUNTON,	Nov. 30, 1911	5	14, 15
WALTHAM,	Jan. 31, 1912	6	16, 17
WOBURN,	Dec. 31, 1911	8	20, 21
WORCESTER,	Nov. 30, 1911	1	6, 7

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions. Cities*
CITY OF BOSTON.

RECEIPTS.		POPULATION 670,585
REVENUE.		\$31,339,627.25
General,		24,061,322.00
<i>Taxes,</i>		<i>22,364,558.21</i>
Property and poll,		20,091,599.84
Corporation, bank, etc.,		2,272,758.37
<i>Licenses and permits,</i>		<i>1,059,685.02</i>
<i>Fines and forfeits,</i>		<i>77,105.31</i>
<i>Grants and gifts,</i>		<i>68,108.72</i>
For expenses,		68,108.72
For outlays,		—
All other,		492,064.74
Commercial,		7,278,305.25
<i>Special assessments,</i>		<i>442,161.76</i>
To meet expenses,		442,161.76
To meet outlays,		—
<i>Privileges,</i>		<i>113,444.14</i>
<i>Departmental,</i>		<i>593,867.09</i>
General government,		42,307.19
Protection of persons and property,		37,729.01
Health and sanitation,		88,369.12
Highways,		21,938.43
Charities,		192,602.50
Soldiers' benefits,		109,262.14
Education,		61,289.15
Libraries,		5,926.12
Recreation,		33,307.43
Unclassified,		1,136.00
<i>Public service enterprises,</i>		<i>4,039,459.34</i>
Electric light,		2,794,884.34
Water,		1,244,575.00
All other,		25,680.92
<i>Cemeteries,</i>		<i>2,063,792.00</i>
<i>Interest,</i>		<i>1,413,277.04</i>
On sinking funds,		338,725.43
On trust and investment funds,		311,789.53
All other,		—
NON-REVENUE.		\$20,160,405.65
Offsets to outlays,		341,940.82
<i>Departmental,</i>		<i>77,863.75</i>
<i>Public service enterprises,</i>		<i>264,077.07</i>
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		9,241,823.35
<i>Loans, general purposes,</i>		<i>2,576,500.00</i>
<i>Loans, public service enterprises,</i>		<i>950,000.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>5,600,000.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>115,323.35</i>
<i>Premiums,</i>		<i>—</i>
Transfers,		4,167,525.45
<i>From sinking funds,</i>		<i>2,076,000.00</i>
All other,		2,091,525.45
Refunds,		108,534.65
Agency, trust, and investment,		6,300,581.38
<i>Taxes and licenses for State,</i>		<i>2,835,159.07</i>
<i>Taxes for county,</i>		<i>1,501,503.55</i>
<i>Reimbursements for grade crossings,</i>		<i>7,649.41</i>
<i>Sinking and other permanent funds,</i>		<i>1,956,269.35</i>
All other,		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$31,681,568.07
Premiums,		¹ 115,323.35
Municipal indebtedness,		9,126,500.00
Transfers and refunds,		4,276,060.10
Agency, trust, and investment,		6,300,581.38
Total receipts,		\$51,500,032.90
Balance on hand, including funds,		9,642,203.28
GRAND TOTAL,		\$61,142,236.18

¹ Includes \$41,150 of premiums on Rapid Transit Loans, used for construction.

Graded According to Population of 1910.

CITY OF BOSTON.

PAYMENTS.	POPULATION 670,585
Maintenance,	\$19,065,470.42
<i>Departmental,</i>	<i>17,549,581.43</i>
General government,	1,076,402.37
Protection of persons and property,	4,086,249.94
Health and sanitation,	2,166,451.80
Highways,	2,431,223.35
Charities,	1,185,982.26
Soldiers' benefits,	207,299.78
Education,	4,763,442.34
Libraries,	376,334.94
Recreation,	1,124,593.73
Unclassified,	131,600.92
<i>Public service enterprises,</i>	<i>1,429,488.32</i>
Electric light,	—
Water,	962,997.33
All other,	466,490.99
<i>Cemeteries,</i>	<i>83,361.10</i>
<i>Administration of trust funds,</i>	<i>3,039.57</i>
Interest,	5,697,927.95
<i>Loans, general purposes,</i>	<i>3,751,912.15</i>
<i>Loans, public service enterprises,</i>	<i>1,841,285.80</i>
<i>Loans, cemeteries,</i>	<i>4,730.00</i>
Outlays,	4,254,823.42
<i>Departmental,</i>	<i>3,367,129.72</i>
General government,	1,751.08
Protection of persons and property,	182,468.38
Health and sanitation,	802,215.93
Highways,	467,575.02
Charities,	87,427.38
Education,	1,298,040.01
Libraries,	56,910.73
Recreation,	351,637.81
Unclassified,	119,103.38
<i>Public service enterprises,</i>	<i>887,395.29</i>
Electric light,	—
Water,	169,584.78
All other,	717,810.51
<i>Cemeteries,</i>	<i>298.41</i>
Municipal indebtedness,	8,661,656.36
<i>From sinking funds,</i>	<i>2,076,000.00</i>
<i>From revenue and other sources,</i>	<i>985,656.36</i>
<i>Bonds refunded, current year,</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,600,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>
Transfers,	4,167,525.45
<i>To sinking funds from revenue,</i>	<i>2,019,760.89</i>
<i>To sinking funds from premiums,</i>	<i>10,386.84</i>
<i>All other,</i>	<i>2,137,377.72</i>
Refunds,	108,534.65
Agency, trust, and investment,	6,786,004.44
<i>Taxes and licenses for State,</i>	<i>2,835,159.07</i>
<i>Taxes for county,</i>	<i>1,501,503.55</i>
<i>Expenditures for grade crossings,</i>	<i>20,971.32</i>
<i>Sinking and other permanent funds,</i>	<i>2,428,370.50</i>
<i>All other,</i>	<i>—</i>
RECAPITULATION.	
Maintenance and interest,	\$24,663,398.37
Permanent debt (except from sinking funds),	985,656.36
Sinking fund requirements from revenue,	2,019,760.89
Premiums paid to sinking funds,	10,386.84
Outlays,	4,254,823.42
Permanent debt from sinking funds,	2,076,000.00
Bonds refunded, current year,	—
Temporary loans,	5,600,000.00
Transfers (except to sinking funds) and refunds,	2,245,912.37
Agency, trust, and investment,	6,786,004.44
Total payments,	\$48,641,942.69
Balance on hand, including funds,	12,500,293.49
GRAND TOTAL,	\$61,142,236.18

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 1.

RECEIPTS.	Worcester POPULATION 145,986	Fall River POPULATION 119,295	Lowell POPULATION 106,294	Cambridge POPULATION 104,839
REVENUE.	\$3,720,533.70	\$2,321,066.61	\$2,036,514.07	\$2,769,269.75
General,	2,773,655.94	1,893,930.23	1,631,266.23	2,099,045.65
<i>Taxes,</i>	<i>2,572,330.02</i>	<i>1,724,113.75</i>	<i>1,506,562.64</i>	<i>2,081,066.80</i>
Property and poll,	2,234,306.30	1,606,426.80	1,358,245.62	1,853,485.97
Corporation, bank, etc.,	338,023.72	117,686.95	148,317.02	227,580.83
<i>Licenses and permits,</i>	<i>177,833.79</i>	<i>151,292.10</i>	<i>114,083.25</i>	<i>4,322.00</i>
<i>Fines and forfeits,</i>	<i>9,079.07</i>	<i>12,995.64</i>	<i>6,752.31</i>	<i>3,445.02</i>
<i>Grants and gifts,</i>	<i>14,413.06</i>	<i>5,528.74</i>	<i>3,868.03</i>	<i>9,711.83</i>
For expenses,	14,413.06	5,528.74	3,868.03	9,711.83
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	946,877.76	427,136.38	405,247.84	670,224.10
<i>Special assessments,</i>	<i>122,186.71</i>	<i>11,055.47</i>	<i>41,445.09</i>	<i>45,745.93</i>
To meet expenses,	60,567.59	—	34,474.55	34,432.48
To meet outlays,	61,619.12	11,055.47	6,970.54	11,313.45
<i>Privileges,</i>	<i>16,369.09</i>	<i>12,257.29</i>	<i>6,767.20</i>	<i>12,456.42</i>
<i>Departmental,</i>	<i>175,451.18</i>	<i>45,378.79</i>	<i>49,522.68</i>	<i>66,995.47</i>
General government,	8,743.64	2,337.76	1,604.67	5,476.05
Protection of persons and property,	10,342.22	3,676.54	4,719.56	2,274.14
Health and sanitation,	36,697.24	6,352.23	6,713.94	23,748.85
Highways,	16,059.88	5,031.77	842.37	3,035.12
Charities,	65,134.49	11,372.29	6,144.05	8,498.75
Soldiers' benefits,	25,021.50	8,618.00	20,538.00	14,153.00
Education,	7,606.29	7,060.51	7,152.45	5,723.23
Libraries,	1,644.33	6,666.39	536.91	914.79
Recreation,	4,201.59	263.30	1,136.00	2,859.92
Unclassified,	—	—	134.73	311.62
<i>Public service enterprises,</i>	<i>400,343.00</i>	<i>226,344.96</i>	<i>217,751.43</i>	<i>364,159.70</i>
Electric light,	—	—	—	—
Water,	400,343.00	225,391.40	217,701.23	364,137.41
All other,	—	953.56	50.20	22.29
<i>Cemeteries,</i>	<i>21,776.76</i>	<i>12,696.32</i>	<i>10,141.33</i>	<i>19,275.06</i>
<i>Interest,</i>	<i>210,751.02</i>	<i>119,403.55</i>	<i>79,620.11</i>	<i>161,591.52</i>
On sinking funds,	154,572.42	98,914.44	43,936.06	138,075.59
On trust and investment funds,	32,383.99	7,492.44	9,452.01	5,995.66
All other,	23,794.61	12,996.67	26,232.04	17,520.27
NON-REVENUE.	\$3,966,456.06	\$1,996,710.78	\$2,235,218.98	\$2,060,729.93
Offsets to outlays,	61,534.60	200.69	6,724.80	25,259.74
<i>Departmental,</i>	<i>31,058.97</i>	<i>200.69</i>	<i>3,229.85</i>	<i>9,927.50</i>
<i>Public service enterprises,</i>	<i>30,475.63</i>	—	<i>3,494.95</i>	<i>15,332.24</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	2,487,324.09	845,014.10	1,620,105.54	808,605.02
<i>Loans, general purposes,</i>	<i>705,000.00</i>	<i>382,674.50</i>	<i>312,450.00</i>	<i>365,200.00</i>
<i>Loans, public service enterprises,</i>	<i>285,000.00</i>	—	<i>100,000.00</i>	<i>34,000.00</i>
<i>Loans, cemeteries,</i>	—	—	—	<i>8,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,200,000.00</i>	<i>450,000.00</i>	<i>1,200,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>258,352.69</i>	—	—	—
<i>Premiums,</i>	<i>38,971.60</i>	<i>12,339.60</i>	<i>7,655.54</i>	<i>1,405.02</i>
Transfers,	794,356.97	531,655.03	215,901.61	668,483.65
<i>From sinking funds,</i>	<i>95,000.00</i>	<i>233,000.00</i>	<i>75,000.00</i>	<i>286,000.00</i>
<i>All other,</i>	<i>699,356.97</i>	<i>298,655.03</i>	<i>140,901.61</i>	<i>382,483.65</i>
Refunds,	30,928.34	8,530.33	4,447.15	42,488.20
Agency, trust, and investment,	591,312.06	611,310.63	388,039.88	515,893.32
<i>Taxes and licenses for State,</i>	<i>271,337.06</i>	<i>208,220.61</i>	<i>167,001.18</i>	<i>160,993.46</i>
<i>Taxes for county,</i>	<i>131,936.00</i>	<i>125,352.36</i>	<i>77,079.42</i>	<i>100,150.67</i>
<i>Reimbursements for grade crossings,</i>	<i>43,778.92</i>	—	—	—
<i>Sinking and other permanent funds,</i>	<i>144,260.08</i>	<i>277,737.66</i>	<i>143,959.28</i>	<i>254,749.29</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$3,782,068.30	\$2,321,267.30	\$2,043,238.87	\$2,794,529.49
Premiums,	38,971.50	12,339.60	7,655.54	1,405.02
Municipal indebtedness,	2,448,352.59	832,674.50	1,612,450.00	807,200.00
Transfers and refunds,	825,285.31	540,185.36	220,348.76	710,971.85
Agency, trust, and investment,	591,312.06	611,310.63	388,039.88	515,893.32
Total receipts,	\$7,685,989.76	\$4,317,777.39	\$4,271,733.05	\$4,829,999.66
Balance on hand, including funds,	353,577.58	669,705.70	206,850.40	399,643.55
GRAND TOTAL,	\$8,039,567.34	\$4,987,483.09	\$4,478,583.45	\$5,229,643.03

Graded According to Population of 1910 — Continued.

GROUP 1.

PAYMENTS.	Worcester POPULATION 145,986	Fall River POPULATION 119,295	Lowell POPULATION 106,294	Cambridge POPULATION 104,839
Maintenance,	\$2,545,563.43	\$1,532,470.65	\$1,610,405.24	\$1,832,541.00
<i>Departmental,</i>	<i>2,436,098.69</i>	<i>1,436,886.43</i>	<i>1,449,849.72</i>	<i>1,723,243.18</i>
General government,	135,291.79	91,702.44	106,240.56	116,757.56
Protection of persons and property,	487,652.42	361,458.15	362,104.68	361,462.70
Health and sanitation,	262,787.75	150,099.98	141,850.58	252,621.62
Highways,	364,327.34	175,131.70	216,881.04	257,925.99
Charities,	189,370.17	84,573.60	100,319.97	60,524.07
Soldiers' benefits,	38,446.25	21,454.26	40,681.35	26,760.26
Education,	834,487.57	495,777.33	432,461.49	541,089.29
Libraries,	56,375.84	28,042.55	22,295.67	30,364.64
Recreation,	59,386.47	20,388.41	18,649.54	66,487.38
Unclassified,	7,973.09	8,258.01	8,364.84	9,249.67
<i>Public service enterprises,</i>	<i>86,666.71</i>	<i>72,964.30</i>	<i>149,183.01</i>	<i>90,980.99</i>
Electric light,	—	—	—	—
Water,	86,472.84	71,119.08	148,372.85	90,957.19
All other,	193.87	1,845.22	810.16	23.80
<i>Cemeteries,</i>	<i>22,784.63</i>	<i>22,619.92</i>	<i>11,347.61</i>	<i>18,904.21</i>
<i>Administration of trust funds,</i>	<i>13.60</i>	—	<i>25.00</i>	<i>12.62</i>
Interest,	400,625.56	291,023.32	179,425.65	564,624.00
<i>Loans, general purposes,</i>	<i>255,037.80</i>	<i>244,173.32</i>	<i>133,255.97</i>	<i>442,019.40</i>
<i>Loans, public service enterprises,</i>	<i>145,587.76</i>	<i>46,850.00</i>	<i>46,169.68</i>	<i>122,494.60</i>
<i>Loans, cemeteries,</i>	—	—	—	<i>110.00</i>
Outlays,	1,215,706.73	497,763.73	377,656.61	423,698.60
<i>Departmental,</i>	<i>676,454.05</i>	<i>440,718.76</i>	<i>266,672.78</i>	<i>369,379.38</i>
General government,	—	155.00	—	2,337.58
Protection of persons and property,	27,034.12	2,896.45	23,382.29	3,919.19
Health and sanitation,	133,525.48	75,770.39	52,059.34	45,181.28
Highways,	388,683.08	143,511.27	163,873.58	174,709.58
Charities,	1,746.55	4,772.31	2,358.48	—
Education,	97,504.85	181,382.35	7,344.24	71,563.80
Libraries,	—	1,249.84	—	—
Recreation,	27,959.97	30,981.15	17,654.85	71,667.95
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>539,252.68</i>	<i>55,057.54</i>	<i>108,483.83</i>	<i>50,286.44</i>
Electric light,	—	—	—	—
Water,	539,252.68	55,057.54	108,483.83	50,286.44
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>1,987.43</i>	<i>2,500.00</i>	<i>4,032.78</i>
Municipal indebtedness,	1,524,497.30	748,456.00	1,552,864.20	756,849.98
<i>From sinking funds,</i>	<i>95,000.00</i>	<i>233,000.00</i>	<i>75,000.00</i>	<i>236,000.00</i>
<i>From revenue and other sources,</i>	<i>107,520.95</i>	<i>65,456.00</i>	<i>277,864.20</i>	<i>70,849.98</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,100,000.00</i>	<i>450,000.00</i>	<i>1,200,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>221,976.35</i>	—	—	—
Transfers,	794,356.97	531,655.03	215,901.61	668,483.65
<i>To sinking funds from revenue,</i>	<i>381,754.39</i>	<i>284,230.06</i>	<i>30,500.00</i>	<i>365,714.78</i>
<i>To sinking funds from premiums,</i>	<i>38,971.60</i>	<i>7,664.60</i>	—	<i>275.40</i>
<i>All other,</i>	<i>373,631.08</i>	<i>239,760.37</i>	<i>185,401.61</i>	<i>302,493.47</i>
Refunds,	30,928.34	8,530.33	4,447.15	42,488.20
Agency, trust, and investment,	926,886.79	702,179.02	372,374.65	722,411.34
<i>Taxes and licenses for State,</i>	<i>271,337.06</i>	<i>208,220.61</i>	<i>167,001.93</i>	<i>160,993.71</i>
<i>Taxes for county,</i>	<i>131,936.00</i>	<i>125,352.36</i>	<i>77,079.42</i>	<i>100,150.57</i>
<i>Expenditures for grade crossings,</i>	<i>14,525.20</i>	—	<i>2,564.55</i>	—
<i>Sinking and other permanent funds,</i>	<i>509,088.53</i>	<i>368,606.05</i>	<i>125,728.95</i>	<i>461,267.06</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$2,946,188.99	\$1,823,493.97	\$1,789,830.89	\$2,397,165.00
Permanent debt (except from sinking funds),	107,520.95	65,456.00	277,864.20	70,849.98
Sinking fund requirements from revenue,	381,754.39	284,230.06	30,500.00	365,714.78
Premiums paid to sinking funds,	38,971.50	7,664.60	—	275.40
Outlays,	1,215,706.73	497,763.73	377,656.61	423,698.60
Permanent debt from sinking funds,	95,000.00	233,000.00	75,000.00	236,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,321,976.35	450,000.00	1,200,000.00	400,000.00
Transfers (except to sinking funds) and refunds,	404,559.42	248,290.70	189,848.76	344,981.67
Agency, trust, and investment,	926,886.79	702,179.02	372,374.65	722,411.34
Total payments,	\$7,438,565.12	\$4,312,078.08	\$4,313,075.11	\$5,011,096.77
Balance on hand, including funds,	601,002.22	675,405.01	165,508.34	218,546.26
GRAND TOTAL,	\$8,039,567.34	\$4,987,483.09	\$4,478,583.45	\$5,229,643.03

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 2.

RECEIPTS.	New Bedford POPULATION 96,652	Lynn POPULATION 89,336	Springfield POPULATION 88,926	Lawrence POPULATION 85,892
REVENUE.	\$2,456,015.41	\$2,055,647.32	\$2,762,904.39	\$1,549,581.52
General,	1,932,474.42	1,519,207.51	2,153,072.86	1,279,910.06
<i>Taxes,</i>	<i>1,821,663.55</i>	<i>1,496,773.98</i>	<i>2,020,407.84</i>	<i>1,124,213.33</i>
Property and poll,	1,523,155.55	1,403,366.63	1,838,529.43	963,029.89
Corporation, bank, etc.,	298,508.00	93,407.35	181,878.41	161,183.44
<i>Licenses and permits,</i>	<i>90,505.75</i>	<i>8,956.50</i>	<i>116,977.97</i>	<i>135,290.14</i>
<i>Fines and forfeits,</i>	<i>4,239.91</i>	<i>9,663.47</i>	<i>11,159.24</i>	<i>7,865.00</i>
<i>Grants and gifts,</i>	<i>16,065.21</i>	<i>3,813.56</i>	<i>4,458.28</i>	<i>12,541.59</i>
For expenses,	16,065.21	3,813.56	4,458.28	11,941.59
For outlays,	—	—	—	600.00
All other,	—	—	69.53	—
Commercial,	523,540.99	536,439.81	609,831.53	269,671.46
<i>Special assessments,</i>	<i>27,722.42</i>	<i>42,141.36</i>	<i>56,521.33</i>	<i>41,094.13</i>
To meet expenses,	248.63	42,141.36	31,288.08	13,665.35
To meet outlays,	27,473.79	—	25,233.25	27,428.78
<i>Privileges,</i>	<i>9,638.94</i>	<i>6,226.94</i>	<i>13,441.88</i>	<i>8,029.29</i>
<i>Departmental,</i>	<i>90,581.26</i>	<i>80,048.62</i>	<i>94,570.78</i>	<i>37,527.18</i>
General government,	4,759.27	3,528.52	4,183.85	1,235.45
Protection of persons and property,	1,828.61	2,294.30	4,660.66	2,263.53
Health and sanitation,	21,329.47	20,454.70	14,690.46	6,407.99
Highways,	27,365.85	982.01	14,594.18	158.75
Charities,	11,651.83	11,701.94	13,219.29	14,978.21
Soldiers' benefits,	17,212.50	33,901.00	15,142.07	7,012.00
Education,	4,574.57	1,024.19	26,117.79	3,646.38
Libraries,	1,095.07	788.48	—	193.40
Recreation,	727.60	1,114.76	1,962.48	720.75
Unclassified,	36.49	4,258.72	—	860.72
<i>Public service enterprises,</i>	<i>272,289.92</i>	<i>296,832.10</i>	<i>380,702.68</i>	<i>148,242.63</i>
Electric light,	—	—	—	—
Water,	265,261.33	296,832.10	380,702.68	148,242.63
All other,	7,028.59	—	—	—
<i>Cemeteries,</i>	<i>15,837.97</i>	<i>23,934.99</i>	<i>—</i>	<i>11,972.70</i>
<i>Interest,</i>	<i>107,470.48</i>	<i>87,355.80</i>	<i>64,594.86</i>	<i>27,805.53</i>
On sinking funds,	75,917.85	44,400.77	32,910.52	8,113.26
On trust and investment funds,	23,691.19	11,171.45	—	4,077.94
All other,	7,861.44	31,683.58	31,684.34	15,614.33
NON-REVENUE.	\$3,088,009.23	\$3,345,542.92	\$1,305,525.01	\$1,403,816.80
Offsets to outlays,	14,609.80	33,482.31	17,497.80	7,655.25
<i>Departmental,</i>	<i>1,027.37</i>	<i>23,482.31</i>	<i>17,480.30</i>	<i>7,655.25</i>
<i>Public service enterprises,</i>	<i>13,582.43</i>	<i>10,000.00</i>	<i>17.60</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,342,385.52	2,045,880.19	805,114.00	1,108,018.00
<i>Loans, general purposes,</i>	<i>1,026,200.40</i>	<i>354,000.00</i>	<i>340,000.00</i>	<i>8,018.00</i>
<i>Loans, public service enterprises,</i>	<i>176,552.58</i>	<i>175,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>900,000.00</i>	<i>1,600,000.00</i>	<i>450,000.00</i>	<i>1,100,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>201,951.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>37,680.74</i>	<i>16,880.19</i>	<i>15,114.00</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	302,380.37	583,977.03	139,073.33	24,694.80
<i>From sinking funds,</i>	<i>57,000.00</i>	<i>324,000.00</i>	<i>—</i>	<i>—</i>
All other,	245,380.37	259,977.03	139,073.33	24,694.80
Refunds,	6,055.30	3,975.59	8,248.72	7,252.38
Agency, trust, and investment,	422,578.24	678,227.80	335,691.16	256,186.37
<i>Taxes and licenses for State,</i>	<i>139,565.93</i>	<i>114,739.07</i>	<i>227,832.31</i>	<i>138,426.62</i>
<i>Taxes for county,</i>	<i>112,933.71</i>	<i>101,772.88</i>	<i>107,858.85</i>	<i>88,242.75</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>120,078.60</i>	<i>461,715.85</i>	<i>—</i>	<i>29,518.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$2,470,025.21	\$2,089,129.63	\$2,780,402.19	\$1,557,236.77
Premiums,	37,680.74	16,880.19	15,114.00	—
Municipal indebtedness,	2,304,704.78	2,029,000.00	790,000.00	1,108,018.00
Transfers and refunds,	308,435.67	587,952.62	147,322.05	31,957.18
Agency, trust, and investment,	422,578.24	678,227.80	335,691.16	256,186.37
Total receipts,	\$5,544,024.64	\$5,401,190.24	\$4,068,529.40	\$2,953,398.32
Balance on hand, including funds,	333,490.00	209,507.95	1,643,346.80	161,189.90
GRAND TOTAL,	\$5,877,514.64	\$5,610,698.19	\$5,711,876.20	\$3,114,588.22

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	New Bedford POPULATION 96,652	Lynn POPULATION 89,336	Springfield POPULATION 88,926	Lawrence POPULATION 85,892
Maintenance,	\$1,589,651.16	\$1,329,205.99	\$1,929,211.59	\$1,065,851.89
<i>Departmental,</i>	<i>1,490,924.54</i>	<i>1,192,109.42</i>	<i>1,765,829.00</i>	<i>1,000,357.47</i>
General government,	118,687.11	95,388.77	87,045.02	53,302.35
Protection of persons and property,	324,363.47	262,894.88	395,387.32	219,165.07
Health and sanitation,	217,014.14	127,064.56	178,927.95	149,906.37
Highways,	201,266.11	145,619.52	270,240.46	138,450.00
Charities,	69,555.43	58,890.37	51,882.09	51,395.41
Soldiers' benefits,	47,490.69	59,568.00	18,589.04	12,406.50
Education,	422,415.22	367,173.82	642,499.07	322,463.97
Libraries,	46,892.44	24,764.39	54,448.28	16,297.74
Recreation,	40,128.38	40,777.69	59,252.28	14,275.69
Unclassified,	3,111.55	9,367.42	7,537.49	22,694.37
<i>Public service enterprises,</i>	<i>61,899.05</i>	<i>99,175.06</i>	<i>163,382.59</i>	<i>51,862.19</i>
Electric light,	—	—	—	—
Water,	60,473.60	95,175.06	163,382.59	51,862.19
All other,	1,425.45	—	—	—
<i>Cemeteries,</i>	<i>36,827.57</i>	<i>39,161.51</i>	<i>—</i>	<i>13,632.23</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>2,760.00</i>	<i>—</i>	<i>—</i>
Interest,	319,133.04	233,267.08	239,076.00	126,302.52
<i>Loans, general purposes,</i>	<i>243,421.99</i>	<i>169,952.08</i>	<i>143,871.00</i>	<i>95,142.52</i>
<i>Loans, public service enterprises,</i>	<i>75,711.05</i>	<i>63,315.00</i>	<i>90,205.00</i>	<i>31,160.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,371,053.65	526,334.04	1,134,076.12	256,488.98
<i>Departmental,</i>	<i>1,066,702.29</i>	<i>381,901.43</i>	<i>953,318.76</i>	<i>218,373.61</i>
General government,	93,650.52	3,998.86	380,759.46	—
Protection of persons and property,	18,957.92	16,844.71	302,799.57	11,359.83
Health and sanitation,	137,327.00	58,775.04	42,231.88	83,790.87
Highways,	351,779.42	164,363.19	145,946.13	35,971.79
Charities,	2,216.10	—	—	546.31
Education,	423,539.67	126,114.06	50,045.61	81,721.06
Libraries,	19,336.43	2,907.57	—	—
Recreation,	19,895.23	8,895.00	31,536.11	4,982.75
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>300,071.93</i>	<i>141,152.44</i>	<i>180,767.36</i>	<i>37,981.37</i>
Electric light,	—	—	—	—
Water,	273,519.35	141,152.44	180,767.36	37,981.37
All other,	26,552.58	—	—	—
<i>Cemeteries,</i>	<i>4,279.43</i>	<i>3,280.17</i>	<i>—</i>	<i>135.00</i>
Municipal indebtedness,	1,321,969.34	2,093,663.82	584,200.00	1,274,000.00
<i>From sinking funds,</i>	<i>57,000.00</i>	<i>324,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>205,009.73</i>	<i>69,663.82</i>	<i>134,200.00</i>	<i>124,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>900,000.00</i>	<i>1,700,000.00</i>	<i>450,000.00</i>	<i>1,150,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>159,959.61</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	302,380.37	583,977.03	139,073.33	24,694.80
<i>To sinking funds from revenue,</i>	<i>141,934.00</i>	<i>182,123.45</i>	<i>91,278.41</i>	<i>20,949.32</i>
<i>To sinking funds from premiums,</i>	<i>471.52</i>	<i>4,288.33</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>159,974.85</i>	<i>397,565.25</i>	<i>47,794.92</i>	<i>3,745.48</i>
Refunds,	6,055.30	3,975.59	8,248.72	7,262.38
Agency, trust, and investment,	570,406.81	602,479.89	456,303.91	277,187.12
<i>Taxes and licenses for State,</i>	<i>189,565.93</i>	<i>114,739.07</i>	<i>227,831.56</i>	<i>138,426.37</i>
<i>Taxes for county,</i>	<i>112,933.71</i>	<i>101,772.88</i>	<i>107,858.85</i>	<i>88,243.75</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>267,907.17</i>	<i>385,967.94</i>	<i>120,613.50</i>	<i>50,618.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$1,908,784.20	\$1,562,473.07	\$2,168,287.59	\$1,192,154.41
Permanent debt (except from sinking funds),	205,009.73	69,663.82	134,200.00	124,000.00
Sinking fund requirements from revenue,	141,934.00	182,123.45	91,278.41	20,949.32
Premiums paid to sinking funds,	471.52	4,288.33	—	—
Outlays,	1,371,053.65	526,334.04	1,134,076.12	256,488.98
Permanent debt from sinking funds,	57,000.00	324,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,059,959.61	1,700,000.00	450,000.00	1,150,000.00
Transfers (except to sinking funds) and refunds,	166,030.15	401,540.84	56,043.64	11,007.86
Agency, trust, and investment,	570,406.81	602,479.89	456,303.91	277,187.12
Total payments,	\$5,480,649.67	\$5,372,903.44	\$4,490,189.67	\$3,031,787.69
Balance on hand, including funds,	396,864.97	237,794.75	1,221,686.53	82,800.53
GRAND TOTAL,	\$5,877,514.64	\$5,610,698.19	\$5,711,876.20	\$3,114,588.22

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 3.

RECEIPTS.	Somerville POPULATION 77,236	Holyoke POPULATION 57,730	Brockton POPULATION 56,873	Malden POPULATION 44,404
REVENUE.	\$1,638,489.30	\$1,658,499.11	\$1,324,726.82	\$1,008,347.99
General,	1,267,145.24	989,647.60	978,753.12	754,726.06
<i>Taxes,</i>	<i>1,257,059.12</i>	<i>906,944.74</i>	<i>955,568.32</i>	<i>749,248.95</i>
Property and poll,	1,179,033.11	798,234.22	870,244.82	651,196.41
Corporation, bank, etc.,	78,026.01	108,710.52	85,323.50	98,052.54
<i>Licenses and permits,</i>	<i>3,075.25</i>	<i>75,312.50</i>	<i>3,261.75</i>	<i>1,070.00</i>
<i>Fines and forfeits,</i>	<i>2,838.00</i>	<i>4,241.60</i>	<i>13,761.74</i>	<i>1,664.75</i>
<i>Grants and gifts,</i>	<i>4,172.87</i>	<i>3,148.86</i>	<i>6,157.33</i>	<i>2,742.36</i>
For expenses,	4,172.87	3,148.86	6,157.33	2,742.36
For outlays,	—	—	—	—
All other,	—	—	8.98	—
Commercial,	371,344.06	668,851.51	345,968.70	253,621.93
<i>Special assessments,</i>	<i>55,087.21</i>	<i>6,667.78</i>	<i>45,017.15</i>	<i>43,756.02</i>
To meet expenses,	34,957.31	—	14,850.66	36,866.43
To meet outlays,	20,129.90	6,667.78	30,166.49	6,889.59
<i>Privileges,</i>	<i>10,000.74</i>	<i>5,288.72</i>	<i>9,645.78</i>	<i>7,330.71</i>
<i>Departmental,</i>	<i>56,878.89</i>	<i>19,844.35</i>	<i>112,203.03</i>	<i>38,755.94</i>
General government,	5,301.84	1,692.00	2,536.86	3,018.24
Protection of persons and property,	2,790.67	2,108.64	3,748.36	524.21
Health and sanitation,	15,720.55	893.80	67,958.72	11,422.86
Highways,	2,470.84	1,147.38	4,019.56	4,652.16
Charities,	8,709.38	9,902.06	12,064.86	7,611.22
Soldiers' benefits,	17,658.25	2,814.00	19,753.45	8,967.00
Education,	1,071.20	1,244.25	1,586.22	1,988.19
Libraries,	1,396.68	—	535.00	545.81
Recreation,	1,759.48	37.47	—	26.25
Unclassified,	—	4.75	—	—
<i>Public service enterprises,</i>	<i>237,678.88</i>	<i>574,622.70</i>	<i>125,025.29</i>	<i>97,326.76</i>
Electric light,	—	1445,226.55	—	—
Water,	237,678.88	129,396.15	125,025.29	97,326.76
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>6,789.76</i>	<i>9,854.38</i>
<i>Interest,</i>	<i>11,698.34</i>	<i>62,427.96</i>	<i>47,287.69</i>	<i>56,598.12</i>
On sinking funds,	—	15,916.16	21,876.66	22,917.07
On trust and investment funds,	577.43	31,710.00	4,034.51	19,547.96
All other,	11,120.91	14,801.80	21,376.52	14,133.09
NON-REVENUE.	\$1,270,150.49	\$1,558,800.74	\$2,565,682.31	\$1,041,129.71
Offsets to outlays,	8,359.39	4,096.67	25,171.64	36,613.55
<i>Departmental,</i>	<i>4,158.95</i>	<i>4,096.67</i>	<i>15,167.36</i>	<i>36,613.55</i>
<i>Public service enterprises,</i>	<i>4,200.44</i>	<i>—</i>	<i>10,004.28</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	942,647.36	1,095,043.00	1,197,862.70	771,530.74
<i>Loans, general purposes,</i>	<i>188,000.00</i>	<i>275,000.00</i>	<i>187,000.00</i>	<i>56,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>110,000.00</i>	<i>200,000.00</i>	<i>12,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>750,000.00</i>	<i>700,000.00</i>	<i>800,000.00</i>	<i>700,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>4,647.36</i>	<i>10,043.00</i>	<i>10,862.70</i>	<i>3,530.74</i>
Transfers,	39,032.41	171,548.25	1,121,646.84	68,603.23
<i>From sinking funds,</i>	<i>—</i>	<i>85,000.00</i>	<i>—</i>	<i>15,000.00</i>
All other,	39,032.41	86,548.25	1,121,646.84	53,603.23
Refunds,	6,454.36	3,424.96	1,643.45	2,463.56
Agency, trust, and investment,	273,656.97	284,687.96	219,357.68	161,918.63
<i>Taxes and licenses for State,</i>	<i>94,907.31</i>	<i>111,372.03</i>	<i>68,674.14</i>	<i>65,098.81</i>
<i>Taxes for county,</i>	<i>59,591.69</i>	<i>48,103.78</i>	<i>56,205.05</i>	<i>39,997.02</i>
<i>Reimbursements for grade crossings,</i>	<i>102,814.35</i>	<i>—</i>	<i>—</i>	<i>8,157.50</i>
<i>Sinking and other permanent funds,</i>	<i>16,343.62</i>	<i>125,212.15</i>	<i>94,478.49</i>	<i>48,665.50</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,646,848.69	\$1,662,595.68	\$1,349,898.46	\$1,044,961.54
Premiums,	4,647.36	10,043.00	10,862.70	3,530.74
Municipal indebtedness,	938,000.00	1,085,000.00	1,187,000.00	768,000.00
Transfers and refunds,	45,486.77	174,973.21	1,123,290.29	71,066.79
Agency, trust, and investment,	273,656.97	284,687.96	219,357.68	161,918.63
Total receipts,	\$2,908,639.79	\$3,217,299.85	\$3,890,409.13	\$2,049,477.70
Balance on hand, including funds,	107,788.97	380,578.31	217,300.41	54,559.50
GRAND TOTAL,	\$3,016,428.76	\$3,597,878.16	\$4,107,709.54	\$2,104,037.20

¹ Includes \$184,902.39 from gas.

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Somerville POPULATION 77,236	Holyoke POPULATION 57,730	Brockton POPULATION 56,878	Malden POPULATION 44,404
Maintenance,	\$1,180,690.03	\$1,152,036.66	\$867,959.98	\$691,435.65
<i>Departmental,</i>	<i>1,121,340.61</i>	<i>795,635.88</i>	<i>818,467.01</i>	<i>655,911.81</i>
General government,	68,766.96	71,121.75	55,981.78	39,378.89
Protection of persons and property,	214,910.24	199,915.75	178,380.22	118,885.23
Health and sanitation,	171,234.52	71,900.03	89,500.24	78,269.78
Highways,	128,852.34	77,637.80	101,889.54	90,299.14
Charities,	30,835.83	65,162.03	43,657.62	29,202.25
Soldiers' benefits,	41,492.19	3,877.00	29,561.79	15,517.10
Education,	390,485.14	268,667.72	297,487.56	239,728.29
Libraries,	32,826.80	15,000.00	14,810.27	17,151.11
Recreation,	37,827.13	18,915.97	2,468.48	25,432.54
Unclassified,	4,109.46	3,437.81	4,729.51	1,147.48
<i>Public service enterprises,</i>	<i>59,349.42</i>	<i>356,400.80</i>	<i>44,367.82</i>	<i>24,506.93</i>
Electric light,	—	¹ 274,206.44	—	—
Water,	59,349.42	82,194.36	44,367.82	24,399.90
All other,	—	—	—	107.03
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>5,125.15</i>	<i>11,891.91</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
Interest,	200,946.37	141,102.41	141,895.53	151,837.76
<i>Loans, general purposes,</i>	<i>129,117.11</i>	<i>91,418.02</i>	<i>78,123.03</i>	<i>112,321.57</i>
<i>Loans, public service enterprises,</i>	<i>71,829.26</i>	<i>49,684.39</i>	<i>63,772.50</i>	<i>39,616.19</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	226,177.77	416,021.27	469,019.04	126,135.81
<i>Departmental,</i>	<i>210,794.48</i>	<i>247,637.94</i>	<i>287,078.59</i>	<i>95,035.37</i>
General government,	2,313.42	2,101.52	1,350.00	514.90
Protection of persons and property,	9,332.80	450.00	11,798.82	450.00
Health and sanitation,	18,702.64	33,205.30	56,415.97	56,984.01
Highways,	109,293.32	80,944.75	108,115.79	20,406.85
Charities,	16.57	7,138.18	—	—
Education,	47,418.56	116,211.07	88,513.45	6,253.01
Libraries,	1,051.73	—	109.00	4,333.71
Recreation,	22,665.44	7,487.12	20,775.36	6,092.89
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>15,383.29</i>	<i>168,483.33</i>	<i>181,940.65</i>	<i>29,189.44</i>
Electric light,	—	² 79,453.82	—	—
Water,	15,383.29	89,029.51	181,940.65	29,189.44
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1 911.00</i>
Municipal indebtedness,	973,773.79	976,100.00	999,033.42	812,173.04
<i>From sinking funds,</i>	<i>—</i>	<i>85,000.00</i>	<i>—</i>	<i>15,000.00</i>
<i>From revenue and other sources,</i>	<i>223,773.79</i>	<i>141,100.00</i>	<i>149,033.42</i>	<i>97,173.04</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>750,000.00</i>	<i>750,000.00</i>	<i>850,000.00</i>	<i>700,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	39,032.41	171,548.25	1,121,646.84	68,603.23
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>67,895.23</i>	<i>15,748.01</i>	<i>15,600.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>39,032.41</i>	<i>103,653.02</i>	<i>1,105,898.83</i>	<i>53,003.23</i>
Refunds,	6,454.36	3,424.96	1,643.45	2,463.56
Agency, trust, and investment,	279,024.94	290,550.44	250,811.47	203,556.87
<i>Taxes and licenses for State,</i>	<i>94,907.81</i>	<i>111,372.03</i>	<i>68,974.14</i>	<i>65,098.81</i>
<i>Taxes for county,</i>	<i>59,591.69</i>	<i>48,103.78</i>	<i>56,205.05</i>	<i>39,997.02</i>
<i>Expenditures for grade crossings,</i>	<i>108,368.30</i>	<i>—</i>	<i>—</i>	<i>21,755.08</i>
<i>Sinking and other permanent funds,</i>	<i>16,157.64</i>	<i>131,074.63</i>	<i>125,932.28</i>	<i>76,705.96</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$1,381,636.40	\$1,293,139.07	\$1,009,855.51	\$843,273.41
Permanent debt (except from sinking funds),	223,773.79	141,100.00	149,033.42	97,173.04
Sinking fund requirements from revenue,	—	67,895.23	15,748.01	15,600.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	226,177.77	416,021.27	469,019.04	126,135.81
Permanent debt from sinking funds,	—	85,000.00	—	15,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	750,000.00	750,000.00	850,000.00	700,000.00
Transfers (except to sinking funds) and refunds,	45,486.77	107,077.98	1,107,542.28	55,466.79
Agency, trust, and investment,	279,024.94	290,550.44	250,811.47	203,556.87
Total payments,	\$2,906,099.67	\$3,150,783.99	\$3,852,009.73	\$2,056,205.92
Balance on hand, including funds,	110,329.09	447,094.17	255,699.81	47,831.28
GRAND TOTAL,	\$3,016,428.76	\$3,597,878.16	\$4,107,709.54	\$2,104,037.20

¹ Includes \$121,810.29 for gas.² Includes \$24,922.46 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 4.

RECEIPTS.	Haverhill POPULATION 44,115	Salem POPULATION 43,697	Newton POPULATION 39,806	Fitchburg POPULATION 37,826
REVENUE.	\$936,664.02	\$777,128.55	\$1,716,147.33	\$823,093.75
General,	704,475.68	579,674.45	1,321,751.84	631,871.23
<i>Taxes,</i>	<i>637,812.74</i>	<i>671,976.59</i>	<i>1,304,396.31</i>	<i>586,698.03</i>
Property and poll,	594,882.98	510,660.56	1,193,715.61	539,618.29
Corporation, bank, etc.,	42,929.76	61,316.03	110,680.70	47,079.74
<i>Licenses and permits,</i>	<i>58,556.60</i>	<i>1,743.00</i>	<i>1,222.60</i>	<i>39,616.75</i>
<i>Fines and forfeits,</i>	<i>4,773.67</i>	<i>4,150.18</i>	<i>2,853.44</i>	<i>2,400.83</i>
<i>Grants and gifts,</i>	<i>5,332.77</i>	<i>1,804.68</i>	<i>15,279.59</i>	<i>3,155.62</i>
For expenses,	3,332.77	1,804.68	13,240.44	3,155.62
For outlays,	—	—	39.15	—
All other,	—	—	—	—
Commercial,	232,188.34	197,454.10	394,395.49	191,222.52
<i>Special assessments,</i>	<i>17,598.95</i>	<i>17,212.38</i>	<i>64,312.69</i>	<i>14,417.19</i>
To meet expenses,	17,598.95	17,212.38	40,207.34	9,798.91
To meet outlays,	—	—	24,105.35	4,618.28
<i>Privileges,</i>	<i>6,273.99</i>	<i>3,419.24</i>	<i>7,188.74</i>	<i>4,263.31</i>
<i>Departmental,</i>	<i>44,677.36</i>	<i>38,336.68</i>	<i>42,562.60</i>	<i>35,036.98</i>
General government,	4,499.85	928.20	2,881.98	1,880.55
Protection of persons and property,	1,539.42	871.35	22,239.60	1,825.47
Health and sanitation,	917.16	9,937.66	1,531.62	668.50
Highways,	1,377.02	154.62	1,234.45	8,266.52
Charities,	15,618.90	5,228.00	5,904.40	16,149.89
Soldiers' benefits,	17,443.00	17,842.00	2,877.00	5,072.00
Education,	1,380.57	1,247.33	3,085.90	856.02
Libraries,	1,046.26	439.86	2,568.37	282.41
Recreation,	180.30	1,296.00	179.28	—
Unclassified,	674.88	391.66	60.00	85.62
<i>Public service enterprises,</i>	<i>112,199.69</i>	<i>114,051.06</i>	<i>161,012.93</i>	<i>92,719.27</i>
Electric light,	—	—	—	—
Water,	112,160.70	112,985.56	161,012.93	92,719.27
All other,	38.99	1,065.50	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>5,310.42</i>	<i>—</i>	<i>6,100.29</i>
<i>Interest,</i>	<i>51,433.35</i>	<i>19,124.32</i>	<i>119,318.53</i>	<i>38,635.43</i>
On sinking funds,	24,791.42	—	100,001.31	15,837.64
On trust and investment funds,	8,123.57	12,142.57	3,457.27	17,126.23
All other,	18,518.36	6,981.75	15,859.95	5,671.61
NON-REVENUE.	\$956,590.33	\$598,651.69	\$2,226,194.01	\$1,354,071.69
Offsets to outlays,	17,270.53	426.33	11,614.59	2,373.91
<i>Departmental,</i>	<i>6,284.99</i>	<i>426.33</i>	<i>10,355.80</i>	<i>2,373.91</i>
<i>Public service enterprises,</i>	<i>10,985.54</i>	<i>—</i>	<i>1,258.79</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	645,788.80	445,847.60	1,247,035.74	727,974.45
<i>Loans, general purposes,</i>	<i>166,000.00</i>	<i>26,000.00</i>	<i>80,000.00</i>	<i>39,600.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>19,500.00</i>	<i>—</i>	<i>17,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>477,000.00</i>	<i>400,000.00</i>	<i>1,130,000.00</i>	<i>670,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>37,035.74</i>	<i>—</i>
<i>Premiums,</i>	<i>2,788.80</i>	<i>347.60</i>	<i>—</i>	<i>1,374.45</i>
Transfers,	148,239.68	1,691.84	441,637.39	167,759.78
<i>From sinking funds,</i>	<i>35,000.00</i>	<i>—</i>	<i>263,500.00</i>	<i>100,000.00</i>
All other,	113,239.68	1,691.84	179,137.39	67,759.78
Refunds,	2,176.44	3,073.54	52,207.47	1,025.31
Agency, trust, and investment,	142,114.88	147,612.38	473,698.82	454,938.24
<i>Taxes and licenses for State,</i>	<i>73,904.08</i>	<i>53,830.03</i>	<i>107,231.45</i>	<i>61,865.04</i>
<i>Taxes for county,</i>	<i>44,742.59</i>	<i>49,433.05</i>	<i>68,195.09</i>	<i>28,313.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>38,274.70</i>
<i>Sinking and other permanent funds,</i>	<i>23,468.21</i>	<i>44,299.30</i>	<i>298,272.28</i>	<i>325,850.50</i>
All other,	—	—	—	605.00
RECAPITULATION.				
Revenue and offsets to outlays,	\$953,934.55	\$777,554.88	\$1,727,761.92	\$825,467.66
Premiums,	2,788.80	347.60	—	1,374.45
Municipal indebtedness,	643,000.00	445,500.00	1,247,035.74	726,600.00
Transfers and refunds,	150,416.12	4,765.38	493,844.86	168,785.09
Agency, trust, and investment,	142,114.88	147,612.38	473,698.82	454,938.24
Total receipts,	\$1,892,254.35	\$1,375,780.24	\$3,942,341.34	\$2,177,165.44
Balance on hand, including funds,	123,401.53	97,005.70	160,292.93	81,568.31
GRAND TOTAL,	\$2,015,655.88	\$1,472,785.94	\$4,102,634.27	\$2,258,733.75

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Haverhill POPULATION 44,115	Salem POPULATION 43,697	Newton POPULATION 39,506	Fitchburg POPULATION 37,826
Maintenance.	\$653,406.39	\$631,158.16	\$1,015,711.48	\$608,484.21
Departmental,	619,310.67	575,540.80	979,672.95	530,884.86
General government,	49,419.13	39,384.16	65,732.75	33,552.01
Protection of persons and property,	111,062.85	123,814.89	221,411.88	100,469.23
Health and sanitation,	84,331.57	58,121.29	93,619.62	50,491.79
Highways,	84,960.98	92,751.70	150,297.50	94,050.47
Charities,	44,930.09	40,259.61	29,625.29	61,653.60
Soldiers' benefits,	36,548.54	28,017.16	4,874.00	13,424.70
Education,	211,186.57	166,988.57	351,324.08	153,135.74
Libraries,	19,796.14	12,337.19	27,925.32	9,411.14
Recreation,	9,864.27	10,680.06	31,123.51	8,726.05
Unclassified,	3,210.53	3,156.17	739.00	5,670.13
Public service enterprises,	33,516.15	47,349.89	35,685.80	67,945.34
Electric light,				
Water,	33,501.20	46,651.81	35,685.80	67,945.34
All other,	14.95	698.08		
Cemeteries,	419.57	8,154.97	296.73	9,654.01
Administration of trust funds,	160.00	132.50	56.00	—
Interest,	103,588.28	53,363.89	324,995.92	69,938.86
Loans, general purposes,	65,348.28	49,484.01	271,007.66	49,113.86
Loans, public service enterprises,	38,240.00	3,878.76	53,988.26	20,825.00
Loans, cemeteries,	—	21.12	—	—
Outlays,	253,254.18	120,217.50	135,366.46	191,310.94
Departmental,	214,918.67	102,850.22	100,397.94	185,729.87
General government,		—	1,625.00	3,200.00
Protection of persons and property,	2,343.32		42,845.34	97,645.78
Health and sanitation,	19,966.95	25,337.57	28,518.68	71,698.60
Highways,	161,436.14	29,039.59		524.79
Charities,	23.31			
Education,	29,468.16	17,579.60	23,754.70	61.00
Libraries,		30,893.46		12,599.70
Recreation,	1,680.79	—	3,654.22	
Unclassified,				
Public service enterprises,	38,335.51	14,460.29	34,968.52	4,420.02
Electric light,				
Water,	38,335.51	14,460.29	34,968.52	4,420.02
All other,	—	—	—	1,161.05
Cemeteries,	—	2,906.99	—	—
Municipal indebtedness,	584,900.00	491,650.00	1,544,568.07	746,934.10
From sinking funds,	35,000.00	—	262,500.00	100,000.00
From revenue and other sources,	72,900.00	91,650.00	90,491.87	97,434.10
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	477,000.00	400,000.00	1,150,000.00	549,500.00
Warrants or orders, previous years,	—	—	41,576.20	—
Transfers,	148,239.68	1,691.84	441,637.39	167,759.78
To sinking funds from revenue,	64,545.00	—	110,000.00	25,300.00
To sinking funds from premiums,	—	—	—	—
All other,	83,694.68	1,691.84	331,637.39	142,459.78
Refunds,	2,176.44	3,073.54	52,207.47	1,025.31
Agency, trust, and investment,	197,856.00	117,331.30	452,719.05	418,143.24
Taxes and licenses for State,	73,904.08	85,830.03	107,231.45	61,865.04
Taxes for county,	44,742.59	49,483.05	68,195.09	28,313.00
Expenditures for grade crossings,	—	—	—	36,320.20
Sinking and other permanent funds,	79,209.38	14,018.22	277,292.51	291,040.00
All other,	—	—	—	603.00
RECAPITULATION.				
Maintenance and interest,	\$756,994.67	\$684,522.05	\$1,340,707.40	\$678,423.07
Permanent debt (except from sinking funds),	72,900.00	91,650.00	90,491.87	97,434.10
Sinking fund requirements from revenue,	64,545.00	—	110,000.00	25,300.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	253,254.18	120,217.50	135,366.46	191,310.94
Permanent debt from sinking funds,	35,000.00	—	262,500.00	100,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	477,000.00	400,000.00	1,191,576.20	549,500.00
Transfers (except to sinking funds) and refunds,	85,871.12	4,765.38	383,844.86	143,485.09
Agency, trust, and investment,	197,856.00	117,331.30	452,719.05	418,143.24
Total payments,	\$1,943,420.97	\$1,418,486.23	\$3,967,205.84	\$2,203,596.44
Balance on hand, including funds,	72,234.91	54,299.71	135,428.43	55,137.31
GRAND TOTAL,	\$2,015,655.88	\$1,472,785.94	\$4,102,634.27	\$2,258,733.75

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 5.

RECEIPTS.	Taunton POPULATION 34,259	Everett POPULATION 33,484	Quincy POPULATION 32,642	Chelsea POPULATION 32,452
REVENUE.	\$771,537.88	\$777,977.96	\$901,523.07	\$864,189.17
General.	496,410.04	590,012.30	675,714.39	628,773.48
<i>Taxes.</i>	<i>453,384.41</i>	<i>577,595.91</i>	<i>667,431.58</i>	<i>568,549.79</i>
Property and poll,	394,023.26	519,201.02	646,072.50	532,363.39
Corporation, bank, etc.,	59,361.15	58,394.89	21,359.08	36,186.40
<i>Licenses and permits.</i>	<i>36,588.70</i>	<i>1,466.00</i>	<i>2,410.20</i>	<i>32,901.50</i>
<i>Fines and forfeits.</i>	<i>2,285.92</i>	<i>1,324.98</i>	<i>3,337.84</i>	<i>5,284.01</i>
<i>Grants and gifts.</i>	<i>4,151.01</i>	<i>9,625.41</i>	<i>2,534.77</i>	<i>22,038.18</i>
For expenses,	4,151.01	3,625.41	2,534.77	1,266.60
For outlays,	—	6,000.00	—	20,771.58
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial.	275,127.84	187,965.66	225,808.68	235,415.69
<i>Special assessments.</i>	<i>27,248.52</i>	<i>23,747.36</i>	<i>25,398.97</i>	<i>10,004.09</i>
To meet expenses,	27,248.52	18,660.79	25,398.97	8,170.29
To meet outlays,	—	5,086.57	—	1,833.80
<i>Privileges.</i>	<i>7,835.56</i>	<i>4,614.91</i>	<i>7,030.94</i>	<i>3,179.64</i>
<i>Departmental.</i>	<i>34,596.31</i>	<i>13,785.96</i>	<i>25,162.86</i>	<i>18,866.46</i>
General government,	844.81	2,009.45	2,516.56	1,606.15
Protection of persons and property,	2,112.44	280.92	302.16	1,663.74
Health and sanitation,	12,357.74	759.47	14,195.05	1,927.30
Highways,	488.51	411.53	1,788.67	2,373.21
Charities,	4,819.32	2,812.79	939.59	2,266.08
Soldiers' benefits,	9,217.00	6,428.00	4,780.00	7,539.00
Education,	4,431.24	462.79	253.43	514.97
Libraries,	325.25	395.11	272.40	376.01
Recreation,	—	198.92	115.00	180.00
Unclassified,	—	26.98	—	420.00
<i>Public service enterprises.</i>	<i>167,849.61</i>	<i>110,288.81</i>	<i>128,466.48</i>	<i>135,951.98</i>
Electric light,	83,129.83	—	—	—
Water,	84,719.78	110,288.81	128,466.48	135,201.98
All other,	—	—	—	750.00
<i>Cemeteries.</i>	<i>3,909.44</i>	<i>6,712.18</i>	<i>5,766.30</i>	<i>—</i>
<i>Interest.</i>	<i>33,688.40</i>	<i>28,816.44</i>	<i>33,983.13</i>	<i>67,413.52</i>
On sinking funds,	29,360.62	13,546.66	—	49,162.00
On trust and investment funds,	1,556.07	675.56	16,486.06	962.08
All other,	2,771.71	14,594.22	17,497.07	17,289.44
NON-REVENUE.	\$1,021,291.99	\$907,799.95	\$938,433.84	\$3,127,030.28
Offsets to outlays.	8,845.48	989.21	10,112.29	21,925.05
<i>Departmental.</i>	<i>3,345.85</i>	<i>989.21</i>	<i>402.00</i>	<i>19,925.05</i>
<i>Public service enterprises.</i>	<i>5,499.63</i>	<i>—</i>	<i>9,710.29</i>	<i>2,000.00</i>
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	481,990.02	433,434.40	842,546.97	960,835.00
<i>Loans, general purposes.</i>	<i>102,233.33</i>	<i>85,812.00</i>	<i>281,233.00</i>	<i>309,550.00</i>
<i>Loans, public service enterprises.</i>	<i>25,000.00</i>	<i>—</i>	<i>81,000.00</i>	<i>30,000.00</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>182,000.00</i>
<i>Temporary loans (including tax loans).</i>	<i>350,000.00</i>	<i>337,000.00</i>	<i>475,000.00</i>	<i>429,975.00</i>
<i>Unpaid warrants or orders, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums.</i>	<i>4,756.69</i>	<i>622.40</i>	<i>5,313.97</i>	<i>9,310.00</i>
Transfers.	280,512.57	167,409.84	1,922.45	976,691.25
<i>From sinking funds.</i>	<i>93,800.00</i>	<i>102,175.00</i>	<i>—</i>	<i>899,500.00</i>
<i>All other.</i>	<i>186,712.57</i>	<i>65,234.84</i>	<i>1,922.45</i>	<i>77,191.25</i>
Refunds.	8,617.76	1,522.42	2,948.41	1,254.42
Agency, trust, and investment.	241,326.16	304,444.08	80,903.72	1,166,324.56
<i>Taxes and licenses for State.</i>	<i>59,254.91</i>	<i>38,995.00</i>	<i>46,260.59</i>	<i>47,593.82</i>
<i>Taxes for county.</i>	<i>34,011.90</i>	<i>24,897.18</i>	<i>20,152.00</i>	<i>—</i>
<i>Reimbursements for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>148,059.35</i>	<i>240,551.90</i>	<i>14,491.13</i>	<i>1,118,730.74</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$780,383.36	\$778,967.17	\$911,635.36	\$886,114.22
Premiums,	4,756.69	622.40	5,313.97	9,310.00
Municipal indebtedness,	477,233.33	432,812.00	837,233.00	951,525.00
Transfers and refunds,	289,130.33	168,932.26	4,870.86	977,945.67
Agency, trust, and investment,	241,326.16	304,444.08	80,903.72	1,166,324.56
Total receipts,	\$1,792,829.87	\$1,685,777.91	\$1,839,956.91	\$3,991,219.45
Balance on hand, including funds,	53,875.00	187,334.06	104,303.71	25,612.10
GRAND TOTAL,	\$1,846,704.87	\$1,873,111.97	\$1,944,260.62	\$4,016,831.55

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Taunton POPULATION 34,259	Everett POPULATION 33,484	Quincy POPULATION 32,642	Chelsea POPULATION 32,452
Maintenance,	\$527,145.04	\$493,933.77	\$543,083.81	\$553,747.32
<i>Departmental,</i>	<i>432,368.82</i>	<i>459,711.07</i>	<i>513,488.85</i>	<i>529,853.71</i>
General government,	41,078.85	37,685.16	38,149.55	52,968.68
Protection of persons and property,	110,348.54	87,715.25	90,705.58	133,554.77
Health and sanitation,	32,834.14	39,027.29	67,080.84	50,063.58
Highways,	46,375.69	47,713.29	76,988.27	56,978.69
Charities,	24,241.91	13,954.52	20,157.70	27,062.86
Soldiers' benefits,	12,296.82	8,951.50	8,324.00	15,040.25
Education,	149,739.00	200,021.37	178,390.51	168,275.79
Libraries,	10,551.23	8,785.88	12,374.72	7,308.50
Recreation,	1,830.89	12,861.85	19,270.28	11,152.52
Unclassified,	3,071.75	2,964.96	2,047.40	7,448.07
<i>Public service enterprises,</i>	<i>88,169.70</i>	<i>27,217.16</i>	<i>21,999.31</i>	<i>23,893.61</i>
Electric light,	52,297.51	—	—	—
Water,	35,872.19	27,217.16	21,599.31	23,893.61
All other,	—	—	400.00	—
<i>Cemeteries,</i>	<i>6,606.52</i>	<i>7,005.54</i>	<i>6,597.50</i>	—
<i>Administration of trust funds,</i>	—	—	995.15	—
Interest,	98,957.02	122,732.82	155,637.25	186,886.57
<i>Loans, general purposes,</i>	<i>52,191.19</i>	<i>85,584.95</i>	<i>96,368.09</i>	<i>144,148.07</i>
<i>Loans, public service enterprises,</i>	<i>46,765.83</i>	<i>37,107.87</i>	<i>59,269.16</i>	<i>42,738.50</i>
<i>Loans, cemeteries,</i>	—	40.00	—	—
Outlays,	107,606.41	111,626.56	347,943.41	234,192.38
<i>Departmental,</i>	<i>73,275.10</i>	<i>101,636.64</i>	<i>269,160.83</i>	<i>218,329.79</i>
General government,	—	—	3,612.05	14,201.90
Protection of persons and property,	2,486.09	250.00	8,141.00	300.00
Health and sanitation,	20,977.31	12,372.74	41,722.74	1,668.03
Highways,	38,732.96	62,872.31	109,625.91	77,819.62
Charities,	—	—	—	—
Education,	11,078.74	8,551.45	102,539.62	120,331.15
Libraries,	—	8,670.95	—	4,009.09
Recreation,	—	8,919.19	3,519.51	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>34,331.31</i>	<i>9,989.92</i>	<i>78,782.58</i>	<i>15,862.59</i>
Electric light,	14,981.97	—	—	—
Water,	19,349.34	9,989.92	78,782.58	15,862.59
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	457,200.00	548,133.77	662,806.06	1,624,580.13
<i>From sinking funds,</i>	<i>89,800.00</i>	<i>102,175.00</i>	—	<i>899,500.00</i>
<i>From revenue and other sources,</i>	<i>15,400.00</i>	<i>100,958.77</i>	<i>217,806.06</i>	<i>20,019.13</i>
<i>Bonds refunded, current year,</i>	—	10,000.00	—	182,000.00
<i>Temporary loans (including tax loans),</i>	<i>352,000.00</i>	<i>335,000.00</i>	<i>445,000.00</i>	<i>523,061.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	280,512.57	167,409.84	1,922.45	976,691.25
<i>To sinking funds from revenue,</i>	<i>90,258.64</i>	<i>8,000.00</i>	—	<i>62,119.00</i>
<i>To sinking funds from premiums,</i>	<i>3,462.44</i>	<i>17,507.50</i>	—	<i>9,310.00</i>
<i>All other,</i>	<i>186,791.49</i>	<i>141,902.34</i>	<i>1,922.45</i>	<i>905,262.25</i>
Refunds,	8,617.76	1,522.42	2,948.41	1,254.42
Agency, trust, and investment,	277,762.86	300,892.18	94,173.19	385,938.07
<i>Taxes and licenses for State,</i>	<i>59,354.66</i>	<i>38,995.00</i>	<i>46,260.59</i>	<i>47,619.07</i>
<i>Taxes for county,</i>	<i>34,011.90</i>	<i>24,897.18</i>	<i>20,152.00</i>	—
<i>Expenditures for grade crossings,</i>	<i>3,772.94</i>	—	<i>600.00</i>	—
<i>Sinking and other permanent funds,</i>	<i>180,713.36</i>	<i>237,000.00</i>	<i>27,260.60</i>	<i>338,319.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$626,102.06	\$616,666.59	\$698,721.06	\$740,633.89
Permanent debt (except from sinking funds),	15,400.00	100,958.77	217,806.06	20,019.13
Sinking fund requirements from revenue,	90,258.64	8,000.00	—	62,119.00
Premiums paid to sinking funds,	3,462.44	17,507.50	—	9,310.00
Outlays,	107,606.41	111,626.56	347,943.41	234,192.38
Permanent debt from sinking funds,	89,800.00	102,175.00	—	899,500.00
Bonds refunded, current year,	—	10,000.00	—	182,000.00
Temporary loans,	352,000.00	335,000.00	445,000.00	523,061.00
Transfers (except to sinking funds) and refunds,	195,409.25	143,424.76	4,870.86	906,516.67
Agency, trust, and investment,	277,752.86	300,892.18	94,173.19	385,938.07
Total payments,	\$1,757,791.66	\$1,746,251.36	\$1,808,514.58	\$3,963,290.14
Balance on hand, including funds,	88,913.21	126,860.61	135,746.04	53,541.41
GRAND TOTAL,	\$1,846,704.87	\$1,873,111.97	\$1,944,260.62	\$4,016,831.55

1 Includes \$15,300 from sale of armory.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 6.

RECEIPTS.	Pittsfield POPULATION 32,121	Waltham POPULATION 27,834	Chicopee POPULATION 25,401	Gloucester POPULATION 24,398
REVENUE.	\$686,823.94	\$635,404.22	\$512,645.56	\$579,430.94
General,	526,167.18	464,995.83	366,825.02	425,508.54
<i>Taxes,</i>	<i>486,543.85</i>	<i>461,049.69</i>	<i>305,532.58</i>	<i>419,816.99</i>
Property and poll,	456,408.83	397,685.23	262,651.82	388,868.71
Corporation, bank, etc.,	30,135.02	63,364.46	42,880.76	30,948.28
<i>Licenses and permits,</i>	<i>34,755.50</i>	<i>1,212.70</i>	<i>32,869.34</i>	<i>1,254.19</i>
<i>Fines and forfeits,</i>	<i>3,178.93</i>	<i>997.37</i>	<i>1,851.00</i>	<i>3,234.00</i>
<i>Grants and gifts,</i>	<i>1,688.90</i>	<i>1,736.07</i>	<i>26,579.10</i>	<i>1,203.36</i>
For expenses,	1,688.90	1,736.07	2,579.10	1,203.36
For outlays,	—	—	24,000.00	—
All other,	—	—	—	—
Commercial,	160,656.76	170,408.39	145,820.54	153,922.40
<i>Special assessments,</i>	<i>23,270.74</i>	<i>13,053.80</i>	<i>8,925.55</i>	<i>5,903.95</i>
To meet expenses,	19,460.76	12,299.47	3,032.91	5,903.95
To meet outlays,	3,809.98	754.33	5,892.64	—
<i>Privileges,</i>	<i>4,528.95</i>	<i>2,680.45</i>	<i>4,256.80</i>	<i>2,652.73</i>
<i>Departmental,</i>	<i>19,738.58</i>	<i>18,126.44</i>	<i>5,682.99</i>	<i>19,682.81</i>
General government,	431.25	539.29	992.00	3,341.19
Protection of persons and property,	742.42	2,734.46	201.63	3,187.55
Health and sanitation,	5,659.32	7,083.66	254.36	55.50
Highways,	948.81	283.00	25.00	456.85
Charities,	4,098.93	1,391.50	2,207.67	2,162.04
Soldiers' benefits,	5,270.00	4,139.00	1,820.33	9,689.50
Education,	2,587.10	1,448.03	138.00	598.18
Libraries,	—	507.50	—	—
Recreation,	—	—	—	185.00
Unclassified,	.75	—	50.00	7.00
<i>Public service enterprises,</i>	<i>103,466.14</i>	<i>95,834.48</i>	<i>121,494.91</i>	<i>112,666.66</i>
Electric light,	—	—	60,022.42	—
Water,	103,149.74	95,834.48	61,472.49	112,596.66
All other,	316.40	—	—	70.00
<i>Cemeteries,</i>	<i>—</i>	<i>6,898.78</i>	<i>1,937.01</i>	<i>658.00</i>
<i>Interest,</i>	<i>9,652.35</i>	<i>33,814.44</i>	<i>3,517.28</i>	<i>12,358.25</i>
On sinking funds,	—	23,058.10	—	—
On trust and investment funds,	—	3,358.55	612.01	3,302.66
All other,	9,652.35	7,397.79	2,905.27	9,055.59
NON-REVENUE.	\$1,117,866.01	\$650,898.86	\$355,158.15	\$659,714.03
Offsets to outlays,	10,000.00	1,770.91	1,784.24	6,311.97
<i>Departmental,</i>	<i>—</i>	<i>74.99</i>	<i>1,533.34</i>	<i>2,000.00</i>
<i>Public service enterprises,</i>	<i>10,000.00</i>	<i>1,695.92</i>	<i>250.90</i>	<i>4,311.97</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,013,911.42	287,701.65	303,001.90	556,084.20
<i>Loans, general purposes,</i>	<i>116,850.00</i>	<i>5,700.00</i>	<i>8,000.00</i>	<i>110,000.00</i>
<i>Loans, public service enterprises,</i>	<i>486,000.00</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>203,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>175,000.00</i>	<i>282,000.00</i>	<i>295,000.00</i>	<i>413,100.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>33,061.42</i>	<i>1.65</i>	<i>1.90</i>	<i>2,984.20</i>
Transfers,	625.00	152,694.60	3,927.75	2,370.19
<i>From sinking funds,</i>	<i>—</i>	<i>103,000.00</i>	<i>—</i>	<i>—</i>
All other,	625.00	49,694.60	3,927.75	2,370.19
Refunds,	1,699.64	448.29	46.37	14,917.81
Agency, trust, and investment,	91,629.95	208,233.41	46,397.89	80,029.86
<i>Taxes and licenses for State,</i>	<i>55,329.00</i>	<i>40,522.25</i>	<i>31,320.25</i>	<i>35,655.68</i>
<i>Taxes for county,</i>	<i>36,300.95</i>	<i>25,553.63</i>	<i>14,273.80</i>	<i>31,956.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>142,407.48</i>	<i>803.84</i>	<i>12,418.18</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$696,823.94	\$637,175.13	\$514,429.80	\$585,742.91
Premiums,	33,061.42	1.65	1.90	2,984.20
Municipal indebtedness,	980,850.00	287,700.00	303,000.00	553,100.00
Transfers and refunds,	2,324.64	153,142.89	3,974.12	17,288.00
Agency, trust, and investment,	91,629.95	208,233.41	46,397.89	80,029.86
Total receipts,	\$1,804,689.95	\$1,286,303.08	\$867,803.71	\$1,239,144.97
Balance on hand, including funds,	33,686.72	24,916.80	43,690.74	28,376.24
GRAND TOTAL,	\$1,838,376.67	\$1,311,219.88	\$911,494.45	\$1,267,521.21

Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Pittsfield POPULATION 32,121	Waltham POPULATION 27,834	Chicopee POPULATION 25,401	Gloucester POPULATION 24,398
Maintenance,	\$460,028.50	\$447,403.99	\$350,397.56	\$473,340.75
<i>Departmental,</i>	<i>432,286.69</i>	<i>404,129.33</i>	<i>278,346.84</i>	<i>441,673.11</i>
General government,	37,451.85	32,978.81	20,428.96	37,893.75
Protection of persons and property,	74,262.97	88,180.30	51,248.95	111,613.72
Health and sanitation,	28,525.92	45,582.25	15,553.65	18,403.54
Highways,	70,974.87	61,223.77	49,250.85	88,551.52
Charities,	22,918.00	14,230.20	19,886.29	34,413.24
Soldiers' benefits,	9,316.00	9,376.00	4,693.01	17,602.00
Education,	170,548.20	126,894.27	106,383.84	127,193.12
Libraries,	9,000.00	10,801.31	5,797.24	10.50
Recreation,	6,624.31	12,802.13	1,540.13	2,136.50
Unclassified,	2,664.57	2,060.29	3,563.92	3,855.22
<i>Public service enterprises,</i>	<i>27,741.81</i>	<i>31,910.21</i>	<i>68,551.81</i>	<i>31,254.71</i>
Electric light,	—	—	49,273.70	—
Water,	27,390.22	31,710.21	19,278.11	31,243.03
All other,	351.59	200.00	—	11.68
<i>Cemeteries,</i>	<i>—</i>	<i>11,364.45</i>	<i>3,498.91</i>	<i>408.93</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.00</i>
Interest,	69,716.70	74,624.16	29,586.08	73,914.95
<i>Loans, general purposes,</i>	<i>36,909.22</i>	<i>55,647.16</i>	<i>18,781.08</i>	<i>34,780.78</i>
<i>Loans, public service enterprises,</i>	<i>32,807.48</i>	<i>18,550.00</i>	<i>10,805.00</i>	<i>39,134.17</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>427.00</i>	<i>—</i>	<i>—</i>
Outlays,	590,564.26	43,170.37	99,641.54	60,979.31
<i>Departmental,</i>	<i>158,725.79</i>	<i>35,264.08</i>	<i>65,147.45</i>	<i>33,416.78</i>
General government,	192.25	—	1,773.00	3,164.52
Protection of persons and property,	5,996.81	2,333.35	1,535.41	8,747.87
Health and sanitation,	69,032.36	5,885.39	8,478.34	500.00
Highways,	37,454.33	25,750.29	17,439.85	9,968.45
Charities,	—	—	—	4,440.19
Education,	45,325.87	1,295.05	31,035.42	100.00
Libraries,	—	—	4,557.60	—
Recreation,	724.17	—	327.83	6,495.75
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>431,838.47</i>	<i>7,851.79</i>	<i>27,420.94</i>	<i>27,562.53</i>
Electric light,	—	—	6,504.57	—
Water,	431,838.47	7,851.79	20,916.37	27,562.53
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>54.50</i>	<i>7,073.15</i>	<i>—</i>
Municipal indebtedness,	502,400.00	393,216.06	250,500.00	536,975.00
<i>From sinking funds,</i>	<i>—</i>	<i>103,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>124,400.00</i>	<i>40,216.06</i>	<i>65,500.00</i>	<i>123,875.00</i>
<i>Bonds refunded, current year,</i>	<i>203,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>175,000.00</i>	<i>250,000.00</i>	<i>185,000.00</i>	<i>413,100.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	625.00	152,694.60	3,927.75	2,370.19
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>45,218.14</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>625.00</i>	<i>107,476.46</i>	<i>3,927.75</i>	<i>2,370.19</i>
Refunds,	1,699.64	448.29	46.37	14,917.81
Agency, trust, and investment,	91,629.96	188,064.69	47,007.90	79,344.54
<i>Taxes and licenses for State,</i>	<i>55,329.00</i>	<i>40,522.25</i>	<i>31,320.25</i>	<i>35,655.18</i>
<i>Taxes for county,</i>	<i>36,300.95</i>	<i>25,353.68</i>	<i>14,273.80</i>	<i>31,956.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>1,080.36</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>121,108.40</i>	<i>1,413.85</i>	<i>11,733.36</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$529,745.20	\$522,028.15	\$379,983.64	\$547,255.70
Permanent debt (except from sinking funds),	124,400.00	40,216.06	65,500.00	123,875.00
Sinking fund requirements from revenue,	—	45,218.14	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	590,564.26	43,170.37	99,641.54	60,979.31
Permanent debt from sinking funds,	—	103,000.00	—	—
Bonds refunded, current year,	203,000.00	—	—	—
Temporary loans,	175,000.00	250,000.00	185,000.00	413,100.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	2,324.64	107,924.75	3,974.12	17,288.00
Agency, trust, and investment,	91,629.95	188,064.69	47,007.90	79,344.54
Total payments,	\$1,716,664.05	\$1,299,622.16	\$781,107.20	\$1,241,842.55
Balance on hand, including funds,	121,712.62	11,597.72	130,387.25	25,678.66
GRAND TOTAL,	\$1,838,376.67	\$1,311,219.88	\$911,494.45	\$1,267,521.21

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 7.

RECEIPTS.	Medford POPULATION 23,150	North Adams POPULATION 22,019	Northampton POPULATION 19,431	Beverly POPULATION 18,650
REVENUE.	\$664,983.58	\$415,908.35	\$413,339.64	\$789,102.63
General,	490,892.98	328,421.87	285,917.20	643,894.61
<i>Taxes,</i>	<i>486,599.17</i>	<i>293,822.05</i>	<i>234,367.08</i>	<i>637,221.22</i>
Property and poll,	446,962.26	280,133.74	221,268.28	491,144.27
Corporation, bank, etc.,	39,636.91	13,688.31	13,098.80	146,076.95
<i>Licenses and permits,</i>	<i>804.25</i>	<i>31,993.75</i>	<i>24,165.60</i>	<i>805.00</i>
<i>Fines and forfeits,</i>	<i>567.80</i>	<i>1,082.04</i>	<i>2,196.08</i>	<i>2,814.73</i>
<i>Grants and gifts,</i>	<i>2,921.76</i>	<i>1,124.03</i>	<i>25,188.44</i>	<i>3,053.66</i>
For expenses,	2,921.76	1,124.03	25,188.44	3,053.66
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	174,090.50	87,486.48	127,422.44	145,208.07
<i>Special assessments,</i>	<i>21,380.32</i>	<i>5,348.44</i>	<i>10,339.22</i>	<i>19,268.62</i>
To meet expenses,	12,976.91	5,848.44	8,979.48	14,871.49
To meet outlays,	8,403.41	—	1,359.74	4,397.13
<i>Privileges,</i>	<i>6,178.45</i>	<i>1,709.47</i>	<i>2,627.42</i>	<i>2,304.04</i>
<i>Departmental,</i>	<i>17,960.08</i>	<i>13,749.14</i>	<i>19,940.55</i>	<i>16,048.91</i>
General government,	1,643.64	232.04	209.00	585.50
Protection of persons and property,	2,910.77	1,075.91	419.93	649.68
Health and sanitation,	2,718.31	791.26	989.29	—
Highways,	1,231.42	1,283.78	3,527.13	26.40
Charities,	2,323.45	4,592.83	3,860.34	3,310.74
Soldiers' benefits,	5,134.50	3,765.00	4,511.98	8,610.60
Education,	632.00	1,178.55	5,740.99	2,460.24
Libraries,	270.85	282.18	669.89	374.95
Recreation,	316.50	—	—	—
Unclassified,	778.64	547.59	12.00	30.80
<i>Public service enterprises,</i>	<i>72,774.87</i>	<i>60,794.84</i>	<i>65,362.23</i>	<i>70,565.47</i>
Electric light,	—	—	—	—
Water,	72,774.87	60,126.84	55,122.56	70,565.47
All other,	—	668.00	10,739.67	—
<i>Cemeteries,</i>	<i>4,503.00</i>	<i>4,263.06</i>	<i>740.00</i>	<i>3,487.98</i>
<i>Interest,</i>	<i>51,293.88</i>	<i>1,121.53</i>	<i>27,913.02</i>	<i>33,533.05</i>
On sinking funds,	39,469.13	2,099.63	20,348.49	20,348.49
On trust and investment funds,	2,283.03	1,054.68	21,403.17	2,454.13
All other,	9,541.72	66.85	4,410.22	10,730.43
NON-REVENUE.	\$858,496.13	\$298,945.20	\$320,410.48	\$2,716,697.28
Offsets to outlays,	10,361.90	8.09	253.00	777.60
<i>Departmental,</i>	<i>5,269.80</i>	<i>8.09</i>	<i>253.00</i>	<i>777.60</i>
<i>Public service enterprises,</i>	<i>5,092.10</i>	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	501,227.87	235,948.65	194,000.00	469,366.42
<i>Loans, general purposes,</i>	<i>98,200.00</i>	<i>14,615.31</i>	<i>7,000.00</i>	<i>78,450.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	<i>28,333.34</i>	—	—
<i>Temporary loans (including tax loans),</i>	<i>400,000.00</i>	<i>193,000.00</i>	<i>187,000.00</i>	<i>390,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>3,027.87</i>	—	—	<i>916.42</i>
Transfers,	138,023.46	—	51,845.53	898,987.94
<i>From sinking funds,</i>	<i>67,294.42</i>	—	—	<i>803,500.00</i>
All other,	70,729.04	—	51,845.53	95,487.94
Refunds,	2,730.76	1,873.96	606.11	884.23
Agency, trust, and investment,	206,152.14	61,114.50	73,705.84	1,346,681.09
<i>Taxes and licenses for State,</i>	<i>33,773.75</i>	<i>36,395.31</i>	<i>37,532.63</i>	<i>50,942.93</i>
<i>Taxes for county,</i>	<i>21,561.17</i>	<i>24,144.19</i>	<i>20,809.11</i>	<i>50,557.36</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>150,817.22</i>	<i>575.00</i>	<i>15,364.05</i>	<i>1,245,180.80</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$675,345.48	\$415,916.44	\$413,592.64	\$789,880.28
Premiums,	3,027.87	—	—	916.42
Municipal indebtedness,	498,200.00	235,948.65	194,000.00	468,450.00
Transfers and refunds,	140,754.22	1,873.96	52,451.64	899,872.17
Agency, trust, and investment,	206,152.14	61,114.50	73,705.84	1,346,681.09
Total receipts,	\$1,523,479.71	\$714,853.55	\$733,750.12	\$3,505,799.96
Balance on hand, including funds,	81,746.46	9,352.78	54,655.86	98,342.76
GRAND TOTAL,	\$1,605,226.17	\$724,206.33	\$788,405.98	\$3,604,142.72

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Medford POPULATION 23,150	North Adams POPULATION 22,019	Northampton POPULATION 19,431	Beverly POPULATION 18,650
Maintenance.	\$426,124.61	\$278,821.49	\$295,365.22	\$431,052.82
<i>Departmental.</i>	<i>399,866.88</i>	<i>264,294.54</i>	<i>275,602.31</i>	<i>396,796.97</i>
General government,	32,801.50	22,209.80	16,188.37	27,002.28
Protection of persons and property,	73,723.36	45,661.62	38,751.31	80,865.35
Health and sanitation,	33,564.74	17,169.83	14,027.38	16,723.53
Highways,	67,491.83	46,083.60	44,714.52	84,187.20
Charities,	13,810.58	18,587.01	14,832.50	16,680.35
Soldiers' benefits,	8,431.00	4,421.35	6,004.98	17,025.40
Education,	144,768.06	99,334.03	111,627.70	140,501.94
Libraries,	10,072.46	7,324.47	24,975.54	6,887.80
Recreation,	12,731.03	308.05	811.17	2,968.24
Unclassified,	2,412.32	3,194.78	1,668.84	3,954.88
<i>Public service enterprises,</i>	<i>17,132.24</i>	<i>9,625.47</i>	<i>19,348.62</i>	<i>28,334.65</i>
Electric light,	—	—	—	—
Water,	17,132.24	8,953.74	9,761.26	28,334.65
All other,	—	711.73	10,082.36	—
<i>Cemeteries,</i>	<i>9,155.49</i>	<i>4,901.48</i>	<i>1,658.54</i>	<i>5,921.20</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>260.75</i>	<i>—</i>
Interest.	112,496.92	34,520.82	17,993.41	68,835.99
<i>Loans, general purposes,</i>	<i>86,313.67</i>	<i>27,215.83</i>	<i>13,163.41</i>	<i>52,330.99</i>
<i>Loans, public service enterprises,</i>	<i>25,463.25</i>	<i>7,304.99</i>	<i>4,830.00</i>	<i>16,605.00</i>
<i>Loans, cemeteries,</i>	<i>720.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	118,609.82	16,584.40	52,460.95	171,263.50
<i>Departmental.</i>	<i>94,821.43</i>	<i>16,507.71</i>	<i>26,049.81</i>	<i>140,933.61</i>
General government,	2,205.30	—	720.00	425.00
Protection of persons and property,	837.90	—	550.00	2,682.06
Health and sanitation,	33,578.82	5,549.05	7,077.33	56,031.53
Highways,	13,481.69	9,669.67	13,775.79	36,690.59
Charities,	—	—	452.00	—
Education,	44,717.72	1,288.99	2,889.19	41,371.15
Libraries,	—	—	492.00	145.69
Recreation,	—	—	93.50	3,587.59
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>23,788.39</i>	<i>66.06</i>	<i>21,976.14</i>	<i>28,055.46</i>
Electric light,	—	—	—	—
Water,	23,788.39	66.06	21,976.14	28,055.46
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>10.63</i>	<i>4,435.00</i>	<i>2,274.43</i>
Municipal indebtedness.	479,972.45	327,763.34	239,300.00	1,318,500.00
<i>From sinking funds,</i>	<i>67,294.42</i>	<i>—</i>	<i>—</i>	<i>803,500.00</i>
<i>From revenue and other sources,</i>	<i>17,678.03</i>	<i>44,430.00</i>	<i>40,500.00</i>	<i>98,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>28,333.34</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>395,000.00</i>	<i>255,000.00</i>	<i>198,800.00</i>	<i>417,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers.	138,023.46	—	51,845.53	898,987.94
<i>To sinking funds from revenue,</i>	<i>37,510.41</i>	<i>—</i>	<i>1,800.00</i>	<i>23,000.00</i>
<i>To sinking funds from premiums,</i>	<i>330.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>100,183.05</i>	<i>—</i>	<i>50,045.53</i>	<i>875,987.94</i>
Refunds.	2,730.76	1,873.96	606.11	884.23
Agency, trust, and investment.	219,257.32	62,123.07	78,607.86	516,608.45
<i>Taxes and licenses for State,</i>	<i>33,770.50</i>	<i>36,395.31</i>	<i>37,532.68</i>	<i>50,942.93</i>
<i>Taxes for county,</i>	<i>21,561.17</i>	<i>24,144.19</i>	<i>20,809.11</i>	<i>50,557.36</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>163,925.65</i>	<i>1,583.57</i>	<i>20,266.07</i>	<i>415,103.16</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$538,621.53	\$313,342.31	\$313,358.63	\$499,888.81
Permanent debt (except from sinking funds),	17,678.03	44,430.00	40,500.00	98,000.00
Sinking fund requirements from revenue,	37,510.41	—	1,800.00	23,000.00
Premiums paid to sinking funds,	330.00	—	—	—
Outlays,	118,609.82	16,584.40	52,460.95	171,263.50
Permanent debt from sinking funds,	67,294.42	—	—	803,500.00
Bonds refunded, current year,	—	28,333.34	—	—
Temporary loans,	395,000.00	255,000.00	198,800.00	417,000.00
Transfers (except to sinking funds) and refunds,	102,913.81	1,873.96	50,651.64	876,872.17
Agency, trust, and investment,	219,257.32	62,123.07	78,607.86	516,608.45
Total payments,	\$1,497,215.34	\$721,687.08	\$736,179.08	\$3,406,132.93
<i>Balance on hand, including funds,</i>	<i>108,010.83</i>	<i>2,519.25</i>	<i>52,226.90</i>	<i>198,009.79</i>
GRAND TOTAL,	\$1,605,226.17	\$724,206.33	\$788,405.98	\$3,604,142.72

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 8.

RECEIPTS.	Melrose POPULATION 15,715	Woburn POPULATION 15,308	Newburyport POPULATION 14,949	Marlborough POPULATION 14,579
REVENUE.	\$445,711.73	\$321,188.80	\$379,119.84	\$328,467.88
General,	335,823.59	235,078.76	271,449.81	231,127.80
<i>Taxes,</i>	<i>312,430.87</i>	<i>230,995.03</i>	<i>267,719.42</i>	<i>213,893.41</i>
Property and poll,	283,660.93	212,012.22	234,793.11	205,957.11
Corporation, bank, etc.,	28,769.94	18,982.81	32,926.31	7,936.30
<i>Licenses and permits,</i>	<i>713.50</i>	<i>768.25</i>	<i>1,009.50</i>	<i>15,655.00</i>
<i>Fines and forfeits,</i>	<i>230.46</i>	<i>888.50</i>	<i>883.00</i>	<i>408.00</i>
<i>Grants and gifts,</i>	<i>22,448.76</i>	<i>2,426.98</i>	<i>1,832.09</i>	<i>1,171.39</i>
For expenses,	1,448.76	2,426.98	1,832.09	1,171.39
For outlays,	21,000.00	—	—	—
All other,	—	—	5.80	—
Commercial,	109,888.14	86,110.04	107,670.03	97,340.08
<i>Special assessments,</i>	<i>13,199.46</i>	<i>4,223.72</i>	<i>5,038.74</i>	<i>592.33</i>
To meet expenses,	10,228.05	1,507.04	4,640.02	402.40
To meet outlays,	2,971.41	2,716.68	398.72	189.93
<i>Privileges,</i>	<i>1,437.25</i>	<i>1,920.36</i>	<i>2,539.79</i>	<i>1,768.29</i>
<i>Departmental,</i>	<i>13,381.18</i>	<i>16,080.03</i>	<i>24,112.63</i>	<i>21,622.36</i>
General government,	3,275.33	658.25	602.43	426.10
Protection of persons and property,	1,380.81	5,837.87	590.21	2,054.48
Health and sanitation,	2,694.00	43.60	168.66	9,609.35
Highways,	55.60	86.99	261.00	875.05
Charities,	1,107.67	2,401.22	2,425.31	2,680.98
Soldiers' benefits,	3,235.00	5,093.50	12,085.00	5,682.00
Education,	1,247.80	1,798.41	2,993.90	170.00
Libraries,	363.47	159.79	174.27	—
Recreation,	21.50	—	10.00	—
Unclassified,	—	.40	4,801.85	124.40
<i>Public service enterprises,</i>	<i>43,120.31</i>	<i>51,185.74</i>	<i>55,671.53</i>	<i>45,160.35</i>
Electric light,	—	—	—	—
Water,	43,081.56	51,185.74	55,671.53	45,160.35
All other,	38.75	—	—	—
<i>Cemeteries,</i>	<i>6,371.87</i>	<i>2,948.88</i>	<i>303.50</i>	<i>62.50</i>
<i>Interest,</i>	<i>32,378.07</i>	<i>9,751.31</i>	<i>20,003.84</i>	<i>28,134.25</i>
On sinking funds,	22,877.61	—	7,040.10	20,303.73
On trust and investment funds,	1,161.32	5,771.21	6,845.88	1,705.05
All other,	8,339.14	3,980.10	6,117.86	6,125.47
NON-REVENUE.	\$527,447.30	\$409,074.13	\$531,599.36	\$802,959.09
Offsets to outlays,	1,564.65	2,415.16	2,535.81	3,609.69
<i>Departmental,</i>	<i>1,564.65</i>	<i>1,877.57</i>	<i>1,711.09</i>	<i>1,729.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>537.59</i>	<i>824.72</i>	<i>1,880.69</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	419,071.02	305,874.07	220,554.40	236,948.16
<i>Loans, general purposes,</i>	<i>123,797.93</i>	<i>57,200.00</i>	<i>30,000.00</i>	<i>33,500.00</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>43,000.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>39,750.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>282,600.00</i>	<i>199,894.36</i>	<i>150,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>3,049.60</i>	<i>—</i>	<i>19.32</i>
<i>Premiums,</i>	<i>2,673.09</i>	<i>730.11</i>	<i>804.40</i>	<i>428.84</i>
Transfers,	44,392.17	55,739.94	138,901.00	247,742.49
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>90,000.00</i>	<i>225,000.00</i>
All other,	44,392.17	55,739.94	48,901.00	22,742.49
Refunds,	1,612.55	1,450.09	1,565.97	1,724.20
Agency, trust, and investment,	60,806.91	43,594.87	168,042.18	312,934.55
<i>Taxes and licenses for State,</i>	<i>24,977.81</i>	<i>17,003.54</i>	<i>23,121.54</i>	<i>22,980.47</i>
<i>Taxes for county,</i>	<i>15,170.07</i>	<i>10,780.58</i>	<i>18,170.64</i>	<i>10,324.08</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>20,659.03</i>	<i>15,810.75</i>	<i>126,750.00</i>	<i>279,630.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$447,276.38	\$323,603.96	\$381,655.65	\$332,077.57
Premiums,	2,673.09	730.11	804.40	428.84
Municipal indebtedness,	416,397.93	305,143.96	219,750.00	236,519.32
Transfers and refunds,	46,004.72	57,190.03	140,466.97	249,466.69
Agency, trust, and investment,	60,806.91	43,594.87	168,042.18	312,934.55
Total receipts,	\$973,159.03	\$730,262.93	\$910,719.20	\$1,131,426.97
Balance on hand, including funds,	25,973.11	9,780.38	38,578.29	54,597.67
GRAND TOTAL,	\$999,132.14	\$740,043.31	\$949,297.49	\$1,186,024.64

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Melrose POPULATION 15,715	Woburn POPULATION 15,308	Newburyport POPULATION 14,949	Marlborough POPULATION 14,579
Maintenance.	\$283,269.07	\$261,185.50	\$238,102.46	\$215,501.89
<i>Departmental.</i>	<i>261,317.73</i>	<i>235,825.04</i>	<i>220,961.69</i>	<i>204,508.30</i>
General government,	26,522.90	20,470.15	17,694.84	19,546.69
Protection of persons and property,	40,832.37	49,333.49	44,464.46	45,143.17
Health and sanitation,	24,310.70	17,291.93	11,080.43	11,685.94
Highways,	36,738.92	39,060.12	41,310.37	29,818.04
Charities,	7,876.31	14,807.89	16,968.35	13,539.10
Soldiers' benefits,	6,913.07	5,996.80	19,947.57	8,646.68
Education,	99,013.11	72,509.71	56,632.46	69,133.95
Libraries,	5,698.93	8,864.38	7,660.40	4,657.61
Recreation,	10,012.57	4,561.51	2,299.41	808.60
Unclassified,	3,398.85	2,929.06	2,903.40	1,528.52
<i>Public service enterprises,</i>	<i>15,136.31</i>	<i>20,721.92</i>	<i>16,828.71</i>	<i>10,632.39</i>
Electric light,	—	—	—	—
Water,	15,046.25	20,721.92	16,828.71	10,632.39
All other,	90.06	—	—	—
<i>Cemeteries,</i>	<i>6,815.03</i>	<i>4,636.66</i>	<i>297.06</i>	<i>361.20</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>1.88</i>	<i>15.00</i>	<i>—</i>
Interest.	79,623.83	32,187.09	39,110.22	44,569.96
<i>Loans, general purposes,</i>	<i>57,036.31</i>	<i>28,722.42</i>	<i>26,247.72</i>	<i>23,516.88</i>
<i>Loans, public service enterprises,</i>	<i>22,587.52</i>	<i>3,464.67</i>	<i>12,862.50</i>	<i>21,053.08</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	83,379.37	85,752.28	63,854.82	36,346.53
<i>Departmental.</i>	<i>73,312.70</i>	<i>20,165.68</i>	<i>51,019.13</i>	<i>30,807.75</i>
General government,	18,360.79	1,215.00	888.12	492.00
Protection of persons and property,	10,868.52	2,788.52	17,464.78	364.89
Health and sanitation,	15,796.30	7,351.24	2,743.67	21,171.83
Highways,	26,076.30	7,957.07	2,146.24	6,079.03
Charities,	—	—	—	—
Education,	2,035.79	335.00	27,375.14	—
Libraries,	—	—	—	2,700.00
Recreation,	175.00	518.85	401.18	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>9,770.22</i>	<i>61,737.13</i>	<i>12,835.69</i>	<i>5,538.78</i>
Electric light,	—	—	—	—
Water,	9,770.22	61,737.13	12,835.69	5,538.78
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>296.45</i>	<i>3,849.47</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	338,763.50	261,268.72	334,750.00	467,095.82
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>90,000.00</i>	<i>225,000.00</i>
<i>From revenue and other sources,</i>	<i>52,163.50</i>	<i>60,676.11</i>	<i>30,000.00</i>	<i>32,050.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>39,750.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>286,600.00</i>	<i>200,592.61</i>	<i>175,000.00</i>	<i>210,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>45.82</i>
Transfers.	44,392.17	55,739.94	138,901.00	247,742.49
<i>To sinking funds from revenue,</i>	<i>13,207.26</i>	<i>—</i>	<i>14,000.00</i>	<i>15,004.00</i>
<i>To sinking funds from premiums,</i>	<i>465.11</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>30,719.80</i>	<i>55,739.94</i>	<i>124,901.00</i>	<i>232,738.49</i>
Refunds.	1,612.55	1,450.09	1,565.97	1,724.20
Agency, trust, and investment.	119,888.22	39,327.79	111,171.68	143,460.56
<i>Taxes and licenses for State,</i>	<i>24,977.81</i>	<i>17,003.79</i>	<i>23,121.54</i>	<i>22,980.47</i>
<i>Taxes for county,</i>	<i>15,170.07</i>	<i>10,780.58</i>	<i>18,170.64</i>	<i>10,324.08</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>79,740.34</i>	<i>11,543.42</i>	<i>69,879.50</i>	<i>110,156.01</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$362,892.90	\$293,372.59	\$277,212.68	\$260,071.85
Permanent debt (except from sinking funds),	52,163.50	60,676.11	30,000.00	32,050.00
Sinking fund requirements from revenue,	13,207.26	—	14,000.00	15,004.00
Premiums paid to sinking funds,	465.11	—	—	—
Outlays,	83,379.37	85,752.28	63,854.82	36,346.53
Permanent debt from sinking funds,	—	—	90,000.00	225,000.00
Bonds refunded, current year,	—	—	39,750.00	—
Temporary loans,	286,600.00	200,592.61	175,000.00	210,045.82
Transfers (except to sinking funds) and	—	—	—	—
refunds,	32,332.35	57,190.03	126,466.97	234,462.69
Agency, trust, and investment,	119,888.22	39,327.79	111,171.68	143,460.56
Total payments,	\$950,928.71	\$736,911.41	\$927,456.15	\$1,156,441.45
<i>Balance on hand, including funds,</i>	<i>48,203.43</i>	<i>3,131.90</i>	<i>21,841.34</i>	<i>29,583.09</i>
GRAND TOTAL,	\$999,132.14	\$740,043.31	\$949,297.49	\$1,186,024.54

TABLE I. — *Summary of Financial Transactions. Cities*
AGGREGATES FOR 33 CITIES.

RECEIPTS.		POPULATION 2,295,889
REVENUE.		\$70,381,612.13
General,		53,568,948.52
<i>Taxes,</i>		<i>50,298,147.97</i>
Property and poll,		45,182,938.71
Corporation, bank, etc.,		5,115,209.26
<i>Licenses and permits,</i>		<i>2,262,670.76</i>
<i>Fines and forfeits,</i>		<i>209,953.74</i>
<i>Grants and gifts,</i>		<i>306,027.01</i>
For expenses,		233,616.28
For outlays,		72,410.73
<i>All other,</i>		<i>492,149.05</i>
Commercial,		16,812,663.61
<i>Special assessments,</i>		<i>1,311,687.40</i>
To meet expenses,		1,010,101.27
To meet outlays,		301,486.13
<i>Privileges,</i>		<i>304,312.47</i>
<i>Departmental,</i>		<i>1,920,832.17</i>
General government,		116,878.91
Protection of persons and property,		131,581.27
Health and sanitation,		393,121.74
Highways,		127,453.86
Charities,		459,892.52
Soldiers' benefits,		440,287.32
Education,		163,309.87
Libraries,		22,751.55
Recreation,		50,799.53
Unclassified,		14,755.60
<i>Public service enterprises,</i>		<i>9,301,916.75</i>
Electric light,		1,588,378.80
Water,		7,447,221.00
All other,		1,266,316.95
<i>Cemeteries,</i>		<i>217,833.40</i>
<i>Interest,</i>		<i>3,756,181.42</i>
On sinking funds,		2,438,724.28
On trust and investment funds,		599,341.11
All other,		718,116.03
NON-REVENUE.		\$66,375,608.41
Offsets to outlays,		698,097.37
<i>Departmental,</i>		<i>292,664.69</i>
<i>Public service enterprises,</i>		<i>405,232.68</i>
<i>Cemeteries,</i>		<i>-</i>
Municipal indebtedness,		35,840,496.35
<i>Loans, general purposes,</i>		<i>8,549,784.47</i>
<i>Loans, public service enterprises,</i>		<i>2,787,052.68</i>
<i>Loans, cemeteries,</i>		<i>8,000.00</i>
<i>Bonds refunded, current year,</i>		<i>463,083.34</i>
<i>Temporary loans (including tax loans),</i>		<i>23,186,569.36</i>
<i>Unpaid warrants or orders, current year,</i>		<i>502,409.05</i>
<i>Premiums,</i>		<i>2,343,597.55</i>
Transfers,		12,749,993.84
<i>From sinking funds,</i>		<i>6,027,769.42</i>
<i>All other,</i>		<i>6,722,224.42</i>
Refunds,		336,842.74
Agency, trust, and investment,		16,750,178.11
<i>Taxes and licenses for State,</i>		<i>5,551,816.73</i>
<i>Taxes for county,</i>		<i>3,099,924.07</i>
<i>Reimbursements for grade crossings,</i>		<i>200,674.68</i>
<i>Sinking and other permanent funds,</i>		<i>7,897,157.63</i>
<i>All other,</i>		<i>605.00</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$71,079,709.50
Premiums,		2,343,597.55
Municipal indebtedness,		35,496,898.80
Transfers and refunds,		13,086,836.53
Agency, trust, and investment,		16,750,178.11
Total receipts,		\$136,757,220.54
Balance on hand, including funds,		15,716,833.20
GRAND TOTAL,		\$152,474,053.74

¹ Includes \$184,902.39 from gas.

² Includes \$41,150 of premiums on Rapid Transit Loans, used for construction.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 33 CITIES.

PAYMENTS.		POPULATION 2,295,889
Maintenance,		\$45,579,757.73
<i>Departmental,</i>		<i>41,889,716.38</i>
General government,		2,788,527.54
Protection of persons and property,		9,295,994.13
Health and sanitation,		4,751,719.28
Highways,		5,909,276.53
Charities,		2,491,786.50
Soldiers' benefits,		809,025.04
Education,		12,921,780.83
Libraries,		945,865.43
Recreation,		1,691,696.77
Unclassified,		284,044.28
<i>Public service enterprises,</i>		<i>3,329,718.00</i>
Electric light,		1,375,777.65
Water,		2,470,523.38
All other,		483,416.97
Cemeteries,		352,819.43
Administration of trust funds,		7,503.97
Interest,		10,380,467.93
Loans, general purposes,		7,168,557.54
Loans, public service enterprises,		3,205,862.27
Loans, cemeteries,		6,048.12
Outlays,		14,219,080.76
<i>Departmental,</i>		<i>10,533,566.94</i>
General government,		536,182.27
Protection of persons and property,		684,209.60
Health and sanitation,		2,091,917.45
Highways,		3,141,406.88
Charities,		111,662.17
Education,		3,106,724.48
Libraries,		137,428.80
Recreation,		664,931.91
Unclassified,		119,103.38
<i>Public service enterprises,</i>		<i>3,585,027.93</i>
Electric light,		2,100,940.36
Water,		2,739,724.48
All other,		744,363.09
Cemeteries,		40,483.89
Municipal indebtedness,		34,390,514.27
From sinking funds,		6,023,769.42
From revenue and other sources,		4,087,449.92
Bonds refunded, current year,		463,083.34
Temporary loans (including tax loans),		23,392,653.61
Warrants or orders, previous years,		423,557.98
Transfers,		12,749,993.84
To sinking funds from revenue,		4,127,450.99
To sinking funds from premiums,		393,133.24
All other,		8,529,409.61
Refunds,		336,842.74
Agency, trust, and investment,		16,381,475.61
Taxes and licenses for State,		5,551,839.23
Taxes for county,		3,099,924.07
Expenditures for grade crossings,		209,857.75
Sinking and other permanent funds,		7,519,249.56
All other,		605.00
RECAPITULATION.		
Maintenance and interest,		\$55,960,225.66
Permanent debt (except from sinking funds),		4,087,449.92
Sinking fund requirements from revenue,		4,127,450.99
Premiums paid to sinking funds,		393,133.24
Outlays,		14,219,080.76
Permanent debt from sinking funds,		6,023,769.42
Bonds refunded, current year,		463,083.34
Temporary loans,		23,816,211.59
Transfers (except to sinking funds) and refunds,		8,866,232.35
Agency, trust, and investment,		16,381,475.61
Total payments,		\$134,038,132.88
Balance on hand, including funds,		18,435,920.86
GRAND TOTAL,		\$152,474,053.74

¹ Includes \$121,810.29 for gas.² Includes \$15,300 from sale of armory.³ Includes \$24,922.46 for gas.

DIVISION B.

RECEIPTS FROM REVENUE.

TABLE II. — *General Revenue.*

CITIES.	Population of 1910	TOTAL RECEIPTS	B. TAXES			C. LICENSES AND PERMITS		
			Property and Poll	FROM STATE		LICENSES		PERMITS
				Corporation	Street Railway	Bank	Liquors	All Other
BOSTON,	670,555	\$24,061,322.00	\$20,091,599.84	\$1,800,843.80	\$460,844.20	\$11,070.37	\$960,472.52	\$0,183.00
WORCESTER,	145,986	2,773,655.94	2,234,306.30	305,588.80	27,586.39	4,848.53	160,464.75	1,656.00
FALL RIVER,	119,295	1,893,920.23	1,606,426.80	102,477.04	13,897.09	1,312.82	139,383.75	1,307.00
LOWELL,	106,294	1,631,266.23	1,358,245.62	132,673.40	11,848.92	3,794.70	104,817.75	1,041.00
CAMBRIDGE,	104,839	2,099,045.65	1,853,485.97	142,084.00	67,118.02	18,378.81	46.50	1,315.00
NEW BEDFORD,	96,652	1,932,474.42	1,523,155.55	276,630.51	18,272.04	3,605.45	82,183.50	1,258.00
LYNN,	88,336	1,519,207.51	1,403,366.63	79,070.46	11,251.81	3,085.08	7,736.50	1,220.00
SPRINGFIELD,	88,926	2,153,072.86	1,838,529.43	147,993.27	28,803.60	5,081.54	5,133.22	1,083.00
LAWRENCE,	85,892	1,279,910.06	963,029.89	154,782.31	4,705.44	1,695.69	129,405.00	1,182.00
SOMERVILLE,	77,236	1,267,145.24	1,179,033.11	22,808.82	50,836.88	4,380.31	26.25	908.00
HOLYOKE,	57,730	989,647.60	798,234.22	92,732.49	12,049.13	3,928.90	72,402.00	668.00
BROCKTON,	56,878	978,758.12	870,244.82	75,897.17	8,275.70	1,150.63	—	478.00
MALDEN,	44,404	754,726.06	651,196.41	63,805.08	30,854.32	3,393.14	—	63.00
HAVERHILL,	44,115	704,475.68	594,882.98	32,582.73	7,187.22	3,159.81	55,668.00	535.00
SALEM,	43,697	579,674.45	510,660.56	50,765.18	6,332.81	4,218.04	1,260.00	483.00
NEWTON,	39,806	1,321,751.84	1,133,715.61	51,503.36	6,062.64	53,114.70	18.00	394.00
FITCHBURG,	37,826	631,871.23	539,618.29	42,148.08	3,053.56	1,878.10	37,143.00	—
TAUNTON,	34,259	496,410.04	394,023.26	49,216.31	7,338.40	2,806.44	34,500.00	340.00
EVERETT,	33,484	590,012.30	519,201.02	33,205.21	21,792.79	3,396.89	—	356.00
QUINCY,	32,642	675,714.39	646,072.50	14,231.69	6,090.97	1,036.42	2,045.20	365.00
CHELSEA,	32,452	628,773.48	532,363.39	26,553.40	8,431.91	1,201.09	30,531.00	504.00
PITTSFIELD,	32,121	526,167.18	456,408.83	29,068.73	—	1,076.29	32,523.00	412.00
WALTHAM,	27,834	464,995.83	397,685.23	61,634.80	1,137.71	591.95	871.70	341.00
CHICOPEE,	25,401	366,825.02	292,651.82	33,301.48	8,083.90	1,395.38	31,095.75	—
GLOUCESTER,	24,398	425,508.54	388,868.71	24,536.73	5,083.27	1,328.28	11.25	230.00
MEDFORD,	23,150	490,892.98	446,962.26	13,526.62	21,933.59	4,176.70	558.00	235.00
NORTH ADAMS,	22,019	328,421.87	280,133.74	13,469.42	—	218.89	358.50	202.00
NORTHAMPTON,	19,431	285,917.20	221,268.28	9,588.92	2,477.69	1,032.19	21,718.50	234.00
BEVERLY,	18,650	643,894.61	491,144.27	124,242.82	4,006.44	17,827.69	619.00	186.00
MELROSE,	15,715	335,823.59	283,660.93	24,095.35	2,603.25	2,071.34	554.00	152.00
WOBURN,	15,308	235,078.76	212,012.22	15,043.60	2,938.64	1,000.57	639.50	125.00
NEWBURYPOR,	14,949	271,449.81	244,793.11	28,377.94	1,198.10	3,350.27	873.50	136.00
MALBOROUGH,	14,579	231,127.80	206,957.11	4,681.82	1,811.16	1,443.32	15,235.50	126.50
33 Cities,	2,295,889	\$53,568,948.52	\$45,182,938.71	\$4,079,151.34	\$864,007.59	\$172,050.33	\$2,048,448.02	\$27,074.50
							\$157,610.68	\$29,537.55

TABLE II. — *General Revenue* — Concluded.

CITIES.	D. FINES AND FORFEITS			E. GRANTS AND GIFTS					F
	Court Fines	Department Penalties	Contract Violation	GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS		
				From State, for Education	From State, for Armories	From County, Dog Licenses	For Expenses	For Outlays	
BOSTON,	\$76,767.31	-	\$338.00	\$17,833.97	\$7,078.00	\$27,212.38	\$15,984.37	-	\$492,064.74
WORCESTER,	7,985.07	\$442.00	652.00	7,624.84	-	6,538.22	250.00	-	-
FALL RIVER,	12,847.50	148.14	-	-	-	5,528.74	-	-	-
LOWELL,	6,752.31	-	-	-	-	3,868.03	-	-	-
CAMBRIDGE,	3,392.12	-	52.90	4,453.75	-	4,436.39	821.69	-	-
NEW BEDFORD,	4,239.91	-	-	10,963.04	-	5,102.17	-	-	-
LYNN,	9,663.47	-	-	38.14	-	3,775.42	-	-	-
SPRINGFIELD,	11,159.24	-	-	-	-	4,448.28	10.00	-	69.53
LAWRENCE,	7,865.00	-	-	10,930.72	-	863.97	146.90	\$600.00	-
SOMERVILLE,	2,336.00	502.00	-	223.05	-	3,949.82	-	-	-
HOLYOKE,	4,231.50	10.00	-	-	-	1,336.36	1,812.50	-	-
BROCKTON,	10,716.69	-	3,045.05	1,570.48	-	4,586.85	-	-	8.98
MALDEN,	1,604.75	-	-	21.34	-	2,721.02	-	-	-
HAVERHILL,	4,773.67	-	-	105.00	-	3,137.77	-	-	-
SALEM,	4,150.18	-	-	-	-	1,704.68	100.00	-	-
NEWTON,	2,853.44	-	-	2,533.14	1,032.00	3,326.02	6,344.28	39.15	-
FITCHBURG,	2,400.83	-	-	-	-	1,855.62	1,300.00	-	-
TAUNTON,	2,270.92	-	15.00	452.77	1,300.00	2,398.24	-	-	-
EVERETT,	1,191.98	-	133.00	67.87	1,300.00	2,257.54	50.00	6,000.00	-
QUINCY,	3,237.84	-	-	17.47	-	2,467.30	-	-	-
CHELSEA,	5,248.01	-	36.00	-	-	1,266.60	-	20,771.58	-
PITTSFIELD,	3,178.93	-	-	286.04	-	1,402.86	-	-	-
WALTHAM,	938.37	-	59.00	-	-	1,736.07	-	-	-
CHICOPEE,	1,851.00	-	-	1,087.66	-	1,056.44	435.00	24,000.00	-
GLOUCESTER,	3,234.00	-	-	-	-	1,203.36	-	-	-
MEDFORD,	508.53	-	59.27	-	900.00	2,021.76	-	-	-
NORTH ADAMS,	1,482.04	-	-	-	-	1,124.03	-	-	-
NORTHAMPTON,	2,196.08	-	-	9,743.00	1,202.00	995.95	13,247.49	-	-
BEVERLY,	2,814.73	-	-	2,301.69	-	751.97	-	-	-
MELROSE,	230.46	-	-	38.14	-	1,410.62	-	21,000.00	-
WOBURN,	888.50	-	-	-	1,308.00	1,118.98	-	-	-
NEWBURYPORT,	833.00	-	-	-	-	794.64	1,037.45	-	5.80
MARLBOROUGH,	408.00	-	-	-	-	1,171.39	-	-	-
33 Cities,	\$204,461.38	\$1,102.14	\$4,390.22	\$70,387.11	\$14,120.00	\$107,569.49	\$44,539.68	\$72,410.73	\$492,149.05

TABLE III. — *Commercial Revenue.*

CITIES.	Popu- lation of 1910	A		B. SPECIAL ASSESSMENTS				FOR OUTLAYS			C. PRIVILEGES	
		TOTAL RECEIPTS	Street Sprinkling	FOR EXPENSES			All Other	Sewers	Sidewalks and Curbing	All Other	Public Service (License Tax)	Minor
				Moith Extermi- nation	Sewers	Sidewalks and Curbing						
BOSTON,	670,555	\$7,278,305.25	—	\$9,803.24	\$111,035.09	\$12,906.55	\$307,816.88	—	—	—	\$85,086.49	\$28,357.65
WORCESTER,	145,986	946,877.76	\$57,271.68	3,295.91	—	—	—	\$31,677.50	\$18,968.43	\$10,973.19	16,369.09	—
FALL RIVER,	119,205	427,131.38	—	—	—	—	—	—	11,055.47	—	12,257.29	—
LOWELL,	106,294	403,241.84	18,706.21	3,238.40	12,419.94	—	—	—	6,970.54	—	6,467.20	300.00
CAMBRIDGE,	104,853	670,224.10	32,306.17	2,006.31	—	—	—	3,434.06	7,879.39	—	12,441.92	14.50
NEW BEDFORD,	96,652	523,540.99	—	—	248.63	—	—	18,387.48	9,086.31	—	9,038.94	—
Lynn,	89,336	536,439.81	21,511.15	3,187.21	11,795.48	5,047.52	—	13,147.44	12,085.81	—	6,226.94	—
SPRINGFIELD,	83,926	609,331.53	31,288.08	—	—	—	—	5,161.26	22,267.52	—	13,441.88	—
LAURENCE,	85,892	269,071.46	12,898.34	807.01	—	—	—	—	—	—	3,029.29	—
SOMERVILLE,	77,236	371,344.06	33,826.48	1,130.83	—	—	—	952.64	14,191.37	4,985.89	10,000.74	—
HOLYOKE,	57,730	668,351.51	—	—	—	—	—	2,911.33	3,756.45	—	5,288.72	—
BROCKTON,	56,878	345,968.70	13,049.50	1,801.16	—	—	—	19,148.14	11,018.35	—	9,645.78	—
MAIDEN,	44,404	253,621.93	12,332.03	844.10	23,090.30	—	—	—	5,126.27	1,763.32	7,330.71	—
HAYVERHILL,	44,115	232,188.34	10,853.92	1,653.74	—	1,494.20	—	—	—	—	5,978.99	300.00
SALEM,	43,697	197,454.10	5,590.35	807.63	3,597.00	—	—	—	—	—	3,419.24	—
NEWTON,	39,806	394,395.49	22,334.45	17,872.89	10,831.40	—	—	19,239.42	674.39	4,191.54	7,188.74	—
FITCHBURG,	37,826	191,222.32	7,958.77	1,840.14	—	—	—	2,903.90	1,045.78	688.60	4,263.31	—
TAUNTON,	34,259	275,127.84	9,536.91	240.98	17,470.63	—	—	—	—	—	7,040.56	195.00
EVERETT,	33,484	187,965.66	7,219.92	541.06	3,597.00	10,839.31	—	4,106.43	980.14	—	4,614.91	—
QUINCY,	32,642	225,808.68	4,317.74	1,329.11	16,403.43	836.89	2,511.80	—	—	—	7,030.94	—
CHELSEA,	32,452	235,415.69	7,506.02	601.10	63.17	—	—	386.26	1,447.54	—	2,579.64	600.00
PITTSFIELD,	32,121	160,656.75	10,378.87	—	—	—	—	—	—	1,133.83	4,528.95	—
WALTHAM,	27,834	170,408.39	4,331.10	3,343.09	4,057.18	—	568.10	—	2,676.15	—	2,680.45	—
CHICOPEE,	25,401	145,820.54	3,032.91	—	—	—	—	3,370.76	2,521.88	—	4,256.80	—
GLOUCESTER,	24,398	153,922.40	3,536.75	2,367.20	—	—	—	—	—	—	2,652.73	—
MEDFORD,	23,150	174,090.60	11,143.29	1,833.62	—	—	—	4,138.12	4,205.29	—	6,178.45	—
NORTH ADAMS,	22,019	87,486.48	4,919.89	—	330.00	356.88	241.67	—	—	—	1,709.47	—
NORTH AMPTON,	19,431	127,422.44	2,429.48	—	6,550.00	—	—	—	1,359.74	—	2,627.42	—
BEVERLY,	18,650	145,208.07	1,506.60	1,493.63	11,871.26	—	—	3,321.14	1,075.99	—	2,204.04	100.00
MELROSE,	15,715	109,883.14	6,095.46	199.76	2,879.34	—	1,053.49	—	—	—	1,437.25	—
WOBURN,	15,308	86,110.04	1,507.04	—	—	—	—	—	2,716.68	—	1,920.36	—
NEWBURYPORT,	14,949	107,670.03	2,961.93	1,678.09	—	—	—	—	308.72	—	2,532.79	—
MARLBOROUGH,	14,579	97,340.08	—	402.40	—	—	—	—	189.93	—	1,768.29	—
33 Cities,	2,295,889	\$16,812,663.61	\$360,431.04	\$62,423.61	\$242,907.74	\$32,141.94	\$312,191.94	\$132,285.88	\$145,463.88	\$23,716.37	\$274,445.32	\$29,867.15

TABLE III. — Commercial Revenue — Concluded.

CITIES.	D Departmental ¹	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES				G. INTEREST	
		ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Miscellaneous	On Sinking Funds	All Other ²
		Rates	Miscellaneous	Rates	Miscellaneous						
BOSTON,	\$593,867.09	-	-	\$2,723,000.79	\$66,793.55	\$1,244,575.00	\$11,625.50	\$5,664.06	\$8,291.36	\$1,413,277.04	\$650,514.96
WORCESTER,	175,451.18	-	-	398,844.36	1,498.64	-	12,417.00	7,765.57	1,594.19	154,572.42	56,178.60
FALL RIVER,	45,378.79	-	-	215,303.99	10,087.41	953.56	5,644.00	6,969.82	82.50	20,489.11	20,489.11
LOWELL,	49,522.68	-	-	18,128.42	10,072.81	50.20	3,297.00	6,739.33	105.00	43,936.06	35,684.05
CAMBRIDGE,	66,995.47	-	-	393,866.39	10,271.02	22.29	11,574.75	7,511.81	188.50	138,075.59	23,515.93
NEW BEDFORD,	90,581.26	-	-	259,956.91	5,304.42	7,028.59	5,610.00	10,227.97	-	75,917.65	31,552.63
LYNN,	80,048.62	-	-	290,340.19	6,491.91	-	13,182.24	6,381.08	4,471.67	44,400.77	39,855.03
SPRINGFIELD,	94,570.78	-	-	341,057.40	39,645.28	-	-	-	32,010.52	31,684.24	31,684.24
LAWRENCE,	37,557.18	-	-	141,414.14	6,828.49	-	4,345.00	5,234.75	2,392.95	8,113.26	19,692.27
SOMERVILLE,	56,878.80	-	-	225,913.54	11,765.34	-	-	-	-	-	11,698.34
HOLYOKE,	19,844.35	-	-	119,484.91	9,011.24	-	-	-	-	15,916.16	46,511.80
BROCKTON,	112,203.03	\$433,741.72	\$11,484.83	124,906.92	118.37	-	4,007.00	2,782.76	-	21,876.66	23,411.03
MALDEN,	38,755.91	-	-	94,787.30	2,539.46	-	3,364.00	3,008.13	252.25	22,917.07	33,631.05
HAYVERHILL,	44,677.36	-	-	110,687.83	1,472.87	38.99	-	-	-	24,791.42	26,641.93
SALEM,	38,336.68	-	-	111,552.17	1,433.39	1,065.50	3,265.00	1,608.15	436.67	19,124.32	19,124.32
NEWTON,	42,562.00	-	-	134,343.15	6,669.78	-	1,550.00	4,550.29	-	100,091.31	19,317.22
FITCHBURG,	35,086.98	-	-	81,397.81	11,321.46	-	-	-	-	15,837.64	22,797.84
TAUNTON,	34,596.31	81,067.82	2,062.01	83,822.03	897.75	-	1,635.00	2,282.44	32.00	29,360.62	4,327.78
EVERETT,	13,785.96	-	-	108,834.61	1,454.20	-	5,019.60	1,692.58	-	13,546.66	15,269.78
QUINCY,	25,162.88	-	-	128,466.48	-	-	1,845.00	3,812.30	109.00	33,983.13	33,983.13
CHELSEA,	18,866.46	-	-	134,051.57	1,150.41	730.00	-	-	-	49,162.00	18,251.52
PITTSFIELD,	19,738.58	-	-	97,901.33	5,248.41	316.40	-	-	-	-	9,632.35
WALTHAM,	18,126.44	-	-	94,031.63	1,802.85	-	2,915.50	1,463.62	2,519.66	23,058.10	10,756.34
CHICOPEE,	5,688.99	58,181.66	1,840.76	2,638.80	814.00	-	814.00	1,117.01	6.00	-	3,517.28
GLOUCESTER,	19,682.81	-	-	111,024.47	1,572.19	70.00	653.00	-	5.00	-	12,358.25
MEDFORD,	17,960.08	-	-	72,653.42	121.45	-	3,229.00	1,274.00	-	39,469.13	11,824.75
NORTH ADAMS,	13,749.14	-	-	59,750.60	376.24	608.00	2,278.00	1,985.06	-	-	1,121.53
NORTHAMPTON,	19,940.55	-	-	52,889.46	2,233.10	-	740.00	1,985.06	-	2,069.63	25,813.39
BEVERLY,	16,048.91	-	-	70,138.90	426.57	-	1,532.54	1,955.44	-	20,348.49	13,184.56
MELROSE,	13,381.18	-	-	40,457.93	2,623.63	38.75	2,914.00	1,888.00	1,569.87	22,877.61	9,500.46
WOBURN,	16,080.03	-	-	50,713.65	472.00	-	630.00	2,275.13	43.75	-	9,751.31
NEWBURYPORT,	24,112.63	-	-	55,518.35	153.18	-	303.50	-	-	7,040.10	12,963.74
MARLBOROUGH,	21,622.36	-	-	45,115.00	45.35	-	62.50	-	-	20,303.73	7,830.52
33 Cities,	\$1,920,832.17	\$572,991.20	\$15,387.60	\$7,215,723.64	\$231,497.36	\$1,266,316.95	\$107,023.73	\$88,709.30	\$22,100.37	\$2,438,724.28	\$1,317,457.14

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 30-36.² For detail see Table V, p. 37.³ Includes \$181,231.12 from gas.⁴ Includes \$3,671.27 from gas.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON,	670,585	\$42,307.19	\$10.00	-	\$29,401.05	\$1,430.00	\$7,183.91	\$1,765.78	\$2,516.45
WORCESTER,	145,986	8,743.64	-	-	5,008.35	964.00	1,928.98	792.31	50.00
FALL RIVER,	119,295	2,337.76	-	-	958.35	-	1,369.70	2.25	7.46
LOWELL,	106,294	1,604.67	44.04	-	957.52	-	603.11	-	-
CAMBRIDGE,	104,839	5,476.05	-	-	2,250.00	-	1,214.55	-	2,011.50
NEW BEDFORD,	96,652	4,759.27	-	-	3,339.09	190.75	755.55	473.88	-
LYNN,	89,336	3,528.52	-	-	2,629.15	33.11	852.16	10.47	103.63
SPRINGFIELD,	88,926	4,183.85	-	-	2,643.82	376.00	1,151.93	12.10	-
LAWRENCE,	85,892	1,285.45	-	-	-	-	595.45	-	690.00
SOMERVILLE,	77,236	5,301.84	12.00	-	4,204.92	-	1,040.92	40.00	4.00
HOLYOKE,	57,730	1,692.00	-	-	-	16.10	-	-	1,692.00
BROCKTON,	56,878	2,536.86	1.70	\$5.41	2,149.86	-	341.90	20.94	.95
MALDEN,	44,404	3,018.24	-	-	2,758.74	-	254.75	4.75	-
HAVERHILL,	44,115	4,499.85	9.64	17.21	2,229.09	178.45	793.85	29.15	1,242.46
SALEM,	43,697	928.20	-	-	754.65	-	173.55	-	-
NEWTON,	39,806	2,881.98	-	29.12	2,250.67	-	587.09	-	15.10
FITCHBURG,	37,826	1,880.55	-	-	108.55	365.60	404.15	-	1,002.25
TAUNTON,	34,259	844.81	-	-	353.22	-	419.75	-	71.84
EVERETT,	33,484	2,009.45	.50	-	1,656.69	-	270.75	81.51	-
QUINCY,	32,642	2,516.56	-	-	2,132.71	-	373.85	-	-
CHELSEA,	32,452	1,606.15	-	-	1,033.50	-	422.35	-	150.00
PITTSFIELD,	32,121	431.25	-	-	-	56.00	375.25	-	-
WALHAM,	27,834	539.29	-	-	447.40	-	89.90	1.99	-
CHICPEA,	25,401	932.00	-	-	209.30	-	-	97.20	685.50
GLOUCESTER,	24,393	3,341.19	-	-	1,551.69	-	86.50	-	1,703.00
MEDFORD,	23,150	1,643.64	-	-	1,484.40	-	156.00	-	3.24
NORTH ADAMS,	22,019	232.04	-	-	95.14	-	136.90	-	-
NORTHAMPTON,	19,431	209.00	-	-	-	33.00	93.40	-	77.60
BEVERLY,	18,650	585.50	-	-	-	-	168.00	-	417.50
MELROSE,	15,715	3,275.33	-	-	1,211.43	-	113.90	-	1,950.00
WOBURN,	15,308	658.25	-	-	602.00	.35	56.25	-	-
NEWBURYPORT,	14,949	602.43	-	-	172.40	-	62.61	-	367.07
MARLBOROUGH,	14,579	426.10	-	5.00	346.10	32.00	43.00	-	-
33 Cities,	2,295,889	\$116,878.91	\$77.88	\$56.74	\$72,850.09	\$3,680.36	\$22,119.96	\$3,332.33	\$14,761.55

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

2. Protection of Persons and Property.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Militia	E Inspection	F. FORESTRY		G Other Protection of Persons and Property
							Insect Pest and Extermination	Planting and Trimming Trees	
Boston,	670,585	\$37,729.01	\$15,205.57	\$9,654.80	-	\$12,768.72	\$19.92	-	\$80.00
Worcester,	145,986	10,342.22	6,544.83	1,498.51	-	1,337.78	193.85	-	767.25
Fall River,	119,295	3,676.54	2,215.03	200.24	-	1,142.74	113.53	-	-
Lowell,	106,294	4,719.56	3,068.25	342.25	-	590.20	718.86	-	-
Cambridge,	104,839	2,274.14	1,269.22	120.00	-	778.17	81.75	-	25.00
New Bedford,	96,652	1,828.61	-	1,095.67	-	732.94	-	-	-
Lynn,	89,336	2,294.30	741.59	70.61	\$35.00	334.33	55.61	\$632.45	991.16
Springfield,	88,926	4,660.66	592.60	2,739.35	5.00	691.26	-	-	-
Lawrence,	85,892	2,263.63	1,339.25	369.33	-	354.08	200.87	-	-
Somerville,	77,236	2,790.67	1,528.39	475.00	-	516.28	-	-	271.00
Holyoke,	57,730	2,108.64	296.30	1,188.76	-	506.22	70.35	117.36	-
Brockton,	56,878	3,748.36	431.34	843.92	-	259.21	-	1,922.75	480.00
Malden,	44,404	524.21	-	265.00	-	-	-	-	-
Haverhill,	44,115	1,539.42	100.45	181.79	-	264.97	695.71	-	296.50
Salem,	43,697	871.35	268.60	73.20	-	178.24	322.31	-	29.00
Newton,	39,806	2,239.60	1,828.42	135.16	-	121.72	20,154.80	-	-
Fitchburg,	37,826	1,825.47	1,015.02	278.00	-	289.25	150.00	93.20	-
Taunton,	34,259	2,112.44	726.88	112.50	-	187.26	369.80	66.25	716.00
Everett,	33,484	280.92	29.74	-	-	184.93	-	-	-
Quincy,	32,642	302.16	42.70	-	-	259.46	-	-	-
Chelsea,	32,452	1,663.74	558.78	813.58	-	290.26	1.12	-	-
Pittsfield,	32,121	742.42	-	445.61	-	291.81	-	-	5.00
Waltham,	27,834	2,734.46	1,010.00	288.75	-	89.50	1,346.21	-	-
Chicopee,	26,401	201.63	3.60	52.00	-	146.03	-	-	-
Gloucester,	24,398	3,187.55	1,028.25	636.35	-	246.36	1,276.59	-	-
Medford,	23,150	2,910.77	-	279.91	-	109.55	2,485.02	36.29	-
North Adams,	22,019	1,075.91	-	900.00	-	175.91	-	-	-
Northampton,	19,431	419.93	142.54	134.48	-	2.21	140.70	-	-
Beverly,	18,650	649.68	10.00	112.00	-	178.49	349.19	-	-
Melrose,	15,715	1,380.81	16.00	23.11	-	51.80	1,202.90	-	87.00
Woburn,	15,308	5,837.87	500.00	175.00	-	39.56	5,123.31	-	-
Newburyport,	14,949	590.21	258.10	37.54	-	177.08	41.95	40.54	35.00
Marlborough,	14,579	2,054.48	500.00	636.95	-	270.35	647.18	-	-
33 Cities,	2,295,889	\$131,531.27	\$41,271.45	\$24,185.37	\$40.00	\$23,626.67	\$35,766.03	\$2,908.84	\$3,782.91

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1910	A		B. HEALTH		C. SANITATION			D
		Total Receipts	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
Boston,	670,555	\$88,369.12	\$11,374.75	\$1,630.64	\$925.25	\$11,827.89	\$61,704.05	\$751.25	\$105.23
Worcester,	145,986	36,897.24	9,426.97	114.03	28.85	1,572.35	25,316.91	236.59	1.54
Fall River,	119,205	6,352.23	943.30	5,250.25	22.00	—	136.63	—	—
Lowell,	106,294	6,713.94	412.92	—	1.62	—	6,299.40	—	—
Cambridge,	104,839	23,745.85	2,612.52	4,640.64	483.95	186.77	15,824.97	—	—
New Bedford,	96,652	21,329.47	2,475.34	—	67.90	18,786.23	—	—	—
Lynn,	89,336	20,454.70	6,160.17	—	510.33	221.28	13,560.86	—	—
Springfield,	88,926	14,690.46	4,022.60	—	92	6,699.20	3,967.74	—	—
Lawrence,	85,892	6,407.99	50.86	—	57.95	1,921.22	4,377.96	—	—
Somerville,	77,236	15,720.55	3,877.91	1,093.50	269.45	439.24	10,010.45	—	—
Holyoke,	57,730	893.80	368.96	146.26	75.74	302.84	—	—	—
Brockton,	56,878	67,958.72	19.80	696.86	4.35	54,200.77	13,036.04	—	—
Malden,	44,404	11,422.86	6,727.07	315.93	47.25	8.59	4,324.02	—	—
Haverhill,	44,115	917.16	571.19	72.00	72.88	177.95	—	23.14	—
Salem,	43,697	9,937.66	2,027.65	303.35	270.52	4,085.10	2,651.04	—	—
Newton,	39,806	1,531.62	1,475.94	—	—	55.68	—	—	—
Fitchburg,	37,826	668.50	487.57	29.07	—	151.86	—	—	—
Taunton,	34,259	12,357.74	—	102.57	10.00	10,000.67	2,244.50	—	—
Everett,	33,484	759.47	538.22	88.69	67.66	—	45.50	—	—
Quincy,	22,042	14,195.05	—	193.00	42.50	7,332.88	6,026.67	—	—
Chelsea,	32,452	1,927.30	1,784.40	—	142.90	—	—	—	—
Pittsfield,	32,121	5,659.32	410.91	—	—	5,248.41	—	—	—
Waltham,	27,834	7,083.66	1,203.87	266.67	—	2,938.72	2,075.00	—	—
Chicopee,	25,401	254.36	—	—	—	—	—	—	—
Gloucester,	24,398	55.50	48.50	—	7.00	—	—	—	—
Medford,	23,150	2,718.31	233.13	—	—	—	—	—	—
North Adams,	22,019	791.26	305.51	—	83.00	225.51	2,176.67	—	—
Northampton,	19,431	989.29	656.43	5.00	3.00	482.75	—	—	—
Beverly,	18,650	—	—	—	—	327.86	—	—	—
Woburn,	15,715	2,694.00	161.44	—	4.00	2,524.06	4.50	—	—
Newburyport,	15,308	43.60	—	—	—	43.60	—	—	—
Marlborough,	14,949	168.66	117.00	—	—	51.66	—	—	—
33 Cities,	2,295,889	\$393,121.74	\$58,782.29	\$14,997.86	\$3,198.42	\$140,009.44	\$175,013.86	\$1,013.04	\$106.83

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1910 -	A											G
		Total Receipts											
		A	B	C	D	E	F	Miscellaneous					
		Total Receipts	General	Sidewalks and Curbing	Snow and Ice Removal	Sprinkling	Lighting						
Boston,	670,585	\$21,938.43	\$20,738.43	-	-	-	\$1,200.00						
Worcester,	145,986	16,059.88	15,891.48	-	\$80.00	-	88.40						
Fall River,	119,295	5,031.77	3,956.53	-	60.82	-	115.56						
Lowell,	106,294	842.37	822.37	-	-	-	20.00						
Cambridge,	104,839	3,635.12	1,099.58	\$1,631.23	-	304.26	-						
New Bedford,	96,652	27,365.85	27,365.85	-	-	-	-						
Lynn,	89,336	982.01	359.18	16.25	-	227.58	379.00						
Springfield,	88,926	14,594.18	12,065.55	1,840.49	-	152.03	536.11						
Lawrence,	85,892	158.75	158.75	-	-	-	-						
Somerville,	77,236	2,470.84	2,406.09	6.75	-	58.00	-						
Holyoke,	57,730	1,147.38	959.49	137.89	-	50.00	-						
Brockton,	56,878	4,019.56	2,543.85	989.07	-	486.64	-						
Malden,	44,404	4,652.16	4,602.16	-	-	-	50.00						
Haverhill,	44,115	1,377.02	1,083.46	-	15.75	177.56	100.25						
Salem,	43,697	154.62	106.00	-	-	-	48.62						
Newton,	39,806	1,234.45	506.10	562.12	20.60	36.00	74.04						
Fitchburg,	37,826	8,266.52	7,993.68	211.33	-	61.51	-						
Taunton,	34,259	488.51	488.51	-	-	-	20.00						
Everett,	33,484	411.53	339.53	72.00	-	-	-						
Quincy,	32,642	1,788.67	1,788.67	-	-	-	-						
Chelsea,	32,452	2,373.21	2,373.21	-	-	-	-						
Pittsfield,	32,121	948.81	948.81	-	-	-	-						
Waltham,	27,834	283.00	283.00	-	-	-	-						
Chicopee,	25,401	25.00	-	-	-	-	25.00						
Gloucester,	24,398	456.85	186.75	124.06	-	146.04	-						
Medford,	23,150	1,231.42	1,042.67	-	-	-	-						
North Adams,	22,019	1,283.78	637.39	520.39	-	188.75	-						
Northampton,	19,431	3,527.13	3,456.73	70.40	-	126.00	-						
Beverly,	18,650	26.40	26.40	-	-	-	-						
Melrose,	15,715	55.60	55.60	-	-	-	-						
Woburn,	15,308	86.99	86.99	-	-	-	-						
Newburyport,	14,949	261.00	219.28	2.90	38.82	-	-						
Maldenborough,	14,579	875.05	875.05	-	-	-	-						
33 Cities,	2,295,889	\$127,453.86	\$115,447.14	\$6,184.93	\$216.08	\$2,913.23	\$2,656.98	\$35.50					

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*5. *Charities.*

CITIES.	Population of 1910	A		B. ALMSHOUSE			C. RECEIPTS (EXCEPT FOR ALMSHOUSE) FROM —				
		Total Receipts	Sale of Produce and Stock	Board	Miscellaneous	Individuals	Cities and Towns	State	Municipal General Hospitals	Miscellaneous	
BOSTON,	670,555	\$192,602.50	—	\$6,392.69	\$422.82	\$1,369.75	\$31,439.43	\$33,647.18	\$114,117.94	\$5,212.69	
WORCESTER,	145,986	65,134.49	\$1,020.22	3,220.97	247.98	19.94	1,269.37	2,044.45	57,311.56	—	
FALL RIVER,	119,295	11,372.29	118.66	—	—	908.09	3,509.83	6,623.44	152.27	—	
LOWELL,	106,294	6,144.05	230.03	1,517.04	36.89	76.41	795.34	3,517.18	—	—	
CAMBRIDGE,	104,839	8,498.75	4,286.59	944.69	—	47.57	1,851.21	1,339.85	—	—	
NEW BEDFORD,	96,652	11,651.83	1,522.47	—	—	716.36	3,542.96	5,870.04	—	—	
LYNN,	89,336	11,701.94	1,331.00	—	105.00	—	7,283.64	2,982.30	—	—	
SPRINGFIELD,	88,926	13,219.29	2,675.05	4,235.76	—	277.22	4,224.94	1,806.32	—	—	
LAWRENCE,	85,892	14,978.21	175.50	2,469.01	21.49	—	3,023.04	9,289.17	—	—	
SOMERVILLE,	77,236	8,709.38	3,744.16	1,298.88	8.58	—	2,627.14	1,630.62	—	—	
HOLYOKE,	57,730	9,902.06	382.48	1,862.63	—	132.21	3,567.25	3,957.49	—	—	
BROCKTON,	56,878	12,064.86	5,989.13	120.00	363.67	188.44	4,584.97	818.65	—	—	
MALDEN,	44,404	7,611.22	1,541.72	116.00	—	1,192.51	2,642.72	2,118.27	—	—	
HAVERHILL,	44,115	15,618.90	537.65	479.96	119.05	108.26	1,751.36	1,741.36	10,881.26	—	
SALEM,	43,697	5,228.00	464.65	539.07	—	—	3,012.75	1,211.53	—	—	
NEWTON,	39,806	5,904.40	128.70	—	—	1,247.22	3,265.93	1,262.55	—	—	
FITCHBURG,	37,826	16,149.89	963.69	—	—	—	676.88	725.03	13,784.29	—	
TAUNTON,	34,259	4,819.32	2,546.04	671.86	2.35	61.54	419.95	1,117.58	—	—	
EVERETT,	33,484	2,812.79	—	—	—	57.86	2,147.48	607.45	—	—	
QUINCY,	32,642	939.59	—	324.00	—	—	323.74	291.85	—	—	
CHELSEA,	32,452	2,266.08	—	—	—	117.87	1,397.56	750.65	—	—	
PITTSFIELD,	32,121	4,068.93	—	1,108.68	—	92.28	1,018.74	1,879.23	—	—	
WALTHAM,	27,834	1,391.50	15.50	—	—	—	598.97	777.03	—	—	
CHICOPEE,	25,401	2,207.67	274.02	—	—	—	873.60	1,060.05	—	—	
GLOUCESTER,	24,398	2,162.04	—	572.21	2.00	79.50	588.63	919.70	—	—	
MEDFORD,	23,150	2,323.45	374.71	286.00	—	107.13	1,175.22	380.39	—	—	
NORTH ADAMS,	22,019	4,592.83	1,570.92	—	720.00	—	1,391.66	910.25	—	—	
NORFOLK,	19,431	3,860.34	217.82	1,468.00	131.97	762.84	543.50	736.21	—	—	
BEVERLY,	18,650	3,310.74	408.79	772.02	—	—	1,945.83	184.10	—	—	
MELROSE,	15,715	1,107.67	648.44	—	—	—	404.35	54.88	—	—	
WOBURN,	15,308	2,401.22	874.73	382.17	31.14	—	1,069.24	43.94	—	—	
NEWBURYPORT,	14,949	2,423.31	113.13	—	6.30	80.24	1,638.74	586.90	—	—	
MARLBOROUGH,	14,579	2,680.98	1,138.98	223.52	618.63	—	507.37	192.48	—	—	
33 Cities,	2,295,889	\$459,892.52	\$33,294.78	\$29,005.16	\$2,837.87	\$7,703.24	\$95,113.34	\$90,478.12	\$196,247.32	\$5,212.69	

¹ Children's Institution Department, \$977.78; Suffolk School for Boys, \$2,995.02; Steamer Monitor, \$48.26; Administration Building, \$1,191.62.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON,	670,585	\$109,262.14	\$96,340.00	\$7,187.14	\$5,735.00	—
WORCESTER,	145,986	25,021.50	22,595.50	1,316.00	1,110.00	—
FALL RIVER,	119,295	8,618.00	8,128.00	120.00	370.00	—
LOWELL,	106,294	20,538.00	17,702.00	1,578.00	1,258.00	—
CAMBRIDGE,	104,839	14,153.00	13,081.00	249.00	629.00	\$194.00
NEW BEDFORD,	96,652	17,212.50	13,162.00	3,310.50	740.00	—
LYNN,	89,336	33,901.00	28,723.50	3,105.50	2,072.00	—
SPRINGFIELD,	88,926	15,142.07	14,067.00	65.00	777.00	233.07
LAWRENCE,	85,892	7,012.00	6,055.00	513.00	444.00	—
SOMERVILLE,	77,236	17,658.25	16,689.00	377.25	592.00	—
HOLYOKE,	57,730	2,814.00	2,379.00	435.00	—	—
BROCKTON,	56,878	19,753.45	16,458.00	2,578.50	703.00	13.95
MALDEN,	44,404	8,967.00	8,359.00	275.00	333.00	—
HAVERHILL,	44,115	17,443.00	16,235.00	270.00	888.00	50.00
SALEM,	43,697	17,842.00	16,568.00	312.00	962.00	—
NEWTON,	39,806	2,877.00	2,700.00	72.00	105.00	—
FITCHBURG,	37,826	5,017.00	4,450.00	312.00	222.00	88.00
TAUNTON,	34,259	9,202.00	8,443.00	293.00	481.00	—
EVERETT,	33,484	6,428.00	6,116.00	90.00	222.00	—
QUINCY,	32,642	4,780.00	4,516.00	153.00	111.00	—
CHELSEA,	32,452	7,539.00	5,172.00	258.00	2,109.00	—
PITTSFIELD,	32,121	5,270.00	4,900.00	—	370.00	—
WALTHAM,	27,534	4,139.00	3,764.00	264.00	111.00	—
CHICOPEE,	25,401	1,820.33	1,541.33	168.00	111.00	—
GLOUCESTER,	24,398	9,089.50	8,028.50	1,254.00	407.00	—
MEDFORD,	23,150	5,134.50	4,576.00	225.50	333.00	—
NORTH ADAMS,	22,019	3,765.00	3,617.00	—	148.00	—
NORTHAMPTON,	19,431	4,511.98	4,282.98	—	259.00	—
BEVERLY,	18,650	8,610.60	7,158.00	788.00	148.00	516.60
MELROSE,	15,715	3,235.00	3,057.00	30.00	148.00	—
WOBURN,	15,308	5,093.50	4,955.00	18.00	111.00	9.50
NEWBURYPORT,	14,949	12,085.00	11,170.00	171.00	518.00	226.00
MARLBOROUGH,	14,579	5,682.00	5,400.00	—	222.00	60.00
33 Cities,	2,295,889	\$440,287.32	\$390,358.81	\$25,788.39	\$22,749.00	\$1,391.12

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*7. *Education.*

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON,	670,585	\$61,289.15	\$23,652.99	\$23,205.98	\$10,429.34	\$4,000.84
WORCESTER,	145,986	7,606.29	40.00	5,739.00	535.68	1,291.61
FALL RIVER,	119,295	7,060.51	—	7,047.51	—	13.00
LOWELL,	106,294	7,152.45	310.50	6,550.00	—	291.95
CAMBRIDGE,	104,839	5,723.23	718.00	3,941.00	920.11	144.12
NEW BEDFORD,	96,652	4,574.57	121.50	4,047.75	360.32	45.00
LYNN,	89,336	1,024.19	226.00	118.01	130.00	550.18
SPRINGFIELD,	88,926	26,117.79	184.00	13,736.30	660.90	11,536.59
LAWRENCE,	85,892	3,646.38	—	3,512.50	104.91	28.97
SOMERVILLE,	77,236	1,071.20	306.50	162.25	—	602.45
HOLYOKE,	57,730	1,244.25	6.00	1,120.00	—	118.25
BROCKTON,	56,878	1,586.22	—	335.00	592.16	659.06
MALDEN,	44,404	1,988.19	307.00	1,481.75	168.94	30.50
HAVERHILL,	44,115	1,380.57	126.00	1,034.75	2.42	217.40
SALEM,	43,697	1,247.33	56.00	1,160.00	—	31.33
NEWTON,	39,806	3,085.90	49.70	2,715.00	321.20	—
FITCHBURG,	37,826	856.02	86.50	633.00	136.52	—
TAUNTON,	34,259	4,431.24	236.00	3,993.00	164.54	37.70
EVERETT,	33,484	462.79	161.00	53.00	198.79	50.00
QUINCY,	32,642	253.43	173.50	79.93	—	—
CHELSEA,	32,452	514.97	—	—	405.59	109.38
PITTSFIELD,	32,121	2,587.10	40.50	2,332.00	214.60	—
WALTHAM,	27,834	1,448.03	113.50	287.50	788.73	258.30
CHICOPEE,	25,401	138.00	103.00	—	—	35.00
GLOUCESTER,	24,398	598.18	—	588.00	—	10.18
MEDFORD,	23,150	632.00	600.00	30.00	—	2.00
NORTH ADAMS,	22,019	1,178.55	—	1,026.00	128.20	24.35
NORTHAMPTON,	19,431	5,740.99	204.00	3,643.33	2.75	1,890.91
BEVERLY,	18,650	2,460.24	95.50	2,282.00	—	82.74
MELROSE,	15,715	1,247.80	484.00	763.80	—	—
WOBURN,	15,308	1,798.41	1,006.00	671.25	5.45	115.71
NEWBURYPORT,	14,949	2,993.90	—	1,770.00	21.90	1,202.00
MARLBOROUGH,	14,579	170.00	75.25	94.75	—	—
33 Cities,	2,295,889	\$163,309.87	\$29,482.94	\$94,154.36	\$16,293.05	\$23,379.52

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON,	670,585	\$5,926.12	\$5,735.89	\$190.23
WORCESTER,	145,986	1,644.33	1,594.55	49.78
FALL RIVER,	119,295	666.39	666.39	—
LOWELL,	106,294	536.91	536.91	—
CAMBRIDGE,	104,839	914.79	898.66	16.13
NEW BEDFORD,	96,652	1,095.07	803.00	292.07
LYNN,	89,336	788.48	764.86	23.62
SPRINGFIELD,	88,926	—	—	—
LAWRENCE,	85,892	193.40	193.40	—
SOMERVILLE,	77,236	1,396.68	1,381.26	15.42
HOLYOKE,	57,730	—	—	—
BROCKTON,	56,878	535.00	535.00	—
MALDEN,	44,404	545.81	545.81	—
HAVERHILL,	44,115	1,046.26	1,046.26	—
SALEM,	43,697	439.86	439.86	—
NEWTON,	39,806	2,568.37	2,568.37	—
FITCHBURG,	37,826	282.41	260.52	21.89
TAUNTON,	34,259	325.25	325.25	—
EVERETT,	33,484	395.11	395.11	—
QUINCY,	32,642	272.40	272.40	—
CHELSEA,	32,452	376.01	376.01	—
PITTSFIELD,	32,121	—	—	—
WALTHAM,	27,834	507.50	372.62	134.88
CHICOPEE,	25,401	—	—	—
GLOUCESTER,	24,398	—	—	—
MEDFORD,	23,150	270.85	257.51	13.34
NORTH ADAMS,	22,019	282.18	282.18	—
NORTHAMPTON,	19,431	669.89	664.91	4.98
BEVERLY,	18,650	374.95	179.05	195.90
MELROSE,	15,715	363.47	363.47	—
WOBURN,	15,308	159.79	154.79	5.00
NEWBURYPORT,	14,949	174.27	18.10	156.17
MARLBOROUGH,	14,579	—	—	—
33 Cities,	2,295,889	\$22,751.55	\$21,632.14	\$1,119.41

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON,	670,585	\$33,307.43	\$9,080.47	—	\$24,064.96	\$162.00
WORCESTER,	145,986	4,201.59	3,994.69	\$168.90	38.00	—
FALL RIVER,	119,295	263.30	153.30	110.00	—	—
LOWELL,	106,294	1,136.00	1,136.00	—	—	—
CAMBRIDGE,	104,839	2,859.92	1,140.20	592.38	1,127.34	—
NEW BEDFORD,	96,652	727.60	191.13	—	536.47	—
LYNN,	89,336	1,114.76	1,104.22	—	—	10.54
SPRINGFIELD,	88,926	1,962.48	1,620.84	—	341.54	—
LAWRENCE,	85,892	720.75	720.75	—	—	—
SOMERVILLE,	77,236	1,759.48	50.00	1,007.79	701.69	—
HOLYOKE,	57,730	37.47	37.47	—	—	—
BROCKTON,	56,878	—	—	—	—	—
MALDEN,	44,404	26.25	16.50	9.75	—	—
HAVERHILL,	44,115	180.30	126.00	54.30	—	—
SALEM,	43,697	1,296.00	1,296.00	—	—	—
NEWTON,	39,806	179.28	179.28	—	—	—
FITCHBURG,	37,826	—	—	—	—	—
TAUNTON,	34,259	—	—	—	—	—
EVERETT,	33,484	198.92	65.92	33.00	—	100.00
QUINCY,	32,642	115.00	115.00	—	—	—
CHELSEA,	32,452	180.00	180.00	—	—	—
PITTSFIELD,	32,121	—	—	—	—	—
WALTHAM,	27,834	—	—	—	—	—
CHICOPEE,	25,401	—	—	—	—	—
GLOUCESTER,	24,398	185.00	185.00	—	—	—
MEDFORD,	23,150	316.50	316.50	—	—	—
NORTH ADAMS,	22,019	—	—	—	—	—
NORTHAMPTON,	19,431	—	—	—	—	—
BEVERLY,	18,650	—	—	—	—	—
MELROSE,	15,715	21.50	21.50	—	—	—
WOBURN,	15,308	—	—	—	—	—
NEWBURYPORT,	14,949	10.00	10.00	—	—	—
MARLBOROUGH,	14,579	—	—	—	—	—
33 Cities	2,295,889	\$50,799.53	\$21,740.87	\$1,976.12	\$26,810.00	\$272.54

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous
					PUBLIC TRUST FUNDS					
					Charity	School	Library	Cemetery	Other	
BOSTON,	\$650,514.96	\$107,625.56	\$152,817.48	\$51,346.49	\$41,980.69	\$50,637.28	\$16,585.95	\$5,504.07	\$224,017.44	-
WORCESTER,	56,178.60	6,692.40	14,159.45	2,952.76	12,396.93	529.32	3,336.32	5,566.54	10,334.55	\$220.33
FALL RIVER,	20,439.11	337.77	12,158.90	-	2,100.00	2,000.93	4,510.66	4,891.51	60.00	-
LOWELL,	35,684.05	3,912.64	22,319.40	95.88	633.20	-	938.51	3,222.58	1,201.37	-
CAMBRIDGE,	23,515.93	9,080.18	8,334.21	-	-	-	-	-	-	-
NEW BEDFORD,	31,552.63	5,311.50	2,277.34	272.60	-	3,000.00	13,768.50	6,862.69	-	-
LYNN,	42,855.03	11,858.83	19,537.13	287.02	685.65	28.66	334.88	9,883.08	54.92	184.26
SPRINGFIELD,	31,684.34	17,986.29	13,605.15	-	-	-	-	-	-	\$92.90
LAWRENCE,	19,692.27	3,065.47	12,548.86	-	-	132.46	200.00	3,745.48	-	-
SOMERVILLE,	11,698.34	3,314.29	7,455.44	351.18	-	-	577.43	-	-	-
HOLYOKE,	46,511.80	8,405.98	6,395.82	-	3,523.54	-	341.34	169.63	-	31,710.00
BROCKTON,	23,411.03	3,251.12	17,204.95	860.45	-	-	15,694.09	3,853.87	-	-
MAIDEN,	33,681.05	1,915.25	12,217.84	-	-	-	-	-	-	-
HAVERTHILL,	26,641.93	8,901.86	9,597.83	18.67	-	79.08	6,715.17	60.71	-	1,268.61
SALEM,	19,124.32	1,806.35	5,175.40	576.21	3,501.90	1,060.43	4,555.98	2,036.89	987.37	-
NEWTON,	19,317.22	3,732.55	11,439.18	635.60	948.72	12.42	1,745.29	1,745.29	337.25	112.01
FITCHBURG,	22,797.84	-	5,036.01	-	14,662.80	-	698.94	1,764.49	-	-
TAUNTON,	4,327.78	664.41	2,107.30	-	-	-	40.40	1,515.67	-	-
EVERETT,	15,269.78	1,897.01	12,348.66	348.55	-	-	835.01	675.56	-	-
QUINCY,	23,983.13	2,019.38	12,468.40	3,009.29	80.88	14,327.98	440.88	1,242.19	-	-
CHELSEA,	18,251.52	3,757.31	13,532.13	-	521.20	-	-	-	-	-
PITTSFIELD,	9,652.35	4,622.32	4,937.36	92.57	-	-	-	-	-	.68
WALTHAM,	10,756.34	1,017.92	5,881.74	497.45	1,120.32	-	-	2,238.23	-	-
CHICPEE,	3,517.28	939.86	1,965.41	-	-	-	130.25	481.76	-	-
GLOUCESTER,	12,358.25	1,315.54	7,740.05	-	2,145.42	404.00	-	36.63	698.61	18.00
MEDFORD,	11,824.75	1,837.81	7,375.86	328.05	914.74	-	120.38	1,235.91	12.00	-
NORTH ADAMS,	1,121.53	61.67	-	5.18	-	-	20.37	174.31	-	-
NORHAMPTON,	25,813.39	2,526.55	1,883.67	-	37.84	127.68	19,009.00	611.61	-	860.00
BEVERLY,	13,184.56	1,986.97	6,537.87	2,205.59	35.00	144.54	939.53	1,335.06	-	1,617.04
MELROSE,	9,500.46	811.17	7,035.71	492.26	52.47	-	132.77	976.08	-	-
WOBURN,	9,751.31	820.43	3,095.55	64.07	229.80	120.00	3,064.15	1,639.12	947.94	-
NEWBURYPORT,	12,963.74	2,284.94	3,832.92	-	611.32	616.00	3,350.61	2,203.09	446.38	-
MARLBOROUGH,	7,830.52	1,728.44	4,238.52	-	-	441.07	409.08	203.18	40.40	138.51
33 Cities,	\$1,317,457.14	\$225,989.92	\$227,341.54	\$64,440.47	\$86,182.42	\$74,321.85	\$98,495.49	\$62,708.20	\$239,947.00	\$37,686.15

STATISTICS OF MUNICIPAL FINANCES.

TABLE VI. — Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cometeries	L Interest
BOSTON,	\$31,330,027.25	\$22,364,358.21	\$1,059,685.02	\$77,105.31	\$68,108.72	\$402,064.74	\$442,161.76	\$113,444.14	\$593,867.09	\$4,039,459.34	\$25,580.92	\$2,063,792.00
WORCESTER,	3,720,333.70	2,572,330.02	177,833.79	9,079.07	14,413.06	—	122,186.71	16,369.09	175,451.18	400,343.00	21,776.76	210,751.02
FALL RIVER,	2,321,066.61	1,724,113.77	151,292.10	12,995.64	5,828.03	—	11,055.47	12,257.29	45,378.79	226,344.96	12,696.32	119,403.55
LOWELL,	2,036,314.07	1,506,562.64	114,083.25	6,752.31	3,688.74	—	41,445.09	6,767.20	49,522.68	217,751.43	10,141.33	79,620.11
CAMBRIDGE,	2,760,269.75	2,081,066.80	4,822.00	3,445.02	9,711.83	—	45,745.93	12,456.42	66,905.47	364,159.70	19,275.06	161,591.52
NEW BEDFORD,	2,456,015.41	1,821,663.55	90,505.75	4,239.91	16,065.21	—	27,722.42	9,638.04	90,581.26	272,289.92	15,837.97	107,470.48
LYNN,	2,055,647.32	1,496,773.98	8,956.50	9,663.47	3,813.56	—	42,141.36	6,226.94	80,048.62	296,832.10	23,034.99	87,265.80
SPRINGFIELD,	2,762,904.39	2,020,407.84	116,977.97	11,159.24	4,458.28	69.53	56,521.31	13,441.88	94,570.78	380,702.68	11,972.70	64,504.86
LAWRENCE,	1,549,531.52	1,124,213.33	135,290.14	7,865.00	12,541.59	—	41,094.13	3,029.29	37,277.18	148,242.63	—	27,805.53
SOMERVILLE,	1,638,439.30	1,257,659.12	3,075.25	2,838.00	4,172.87	—	55,087.21	10,000.74	56,878.89	237,678.88	—	11,698.34
HOLYOKE,	1,658,499.11	906,944.74	75,312.50	4,241.50	3,148.86	—	6,667.78	5,283.72	19,844.35	574,622.70	—	62,427.96
BROCKTON,	1,324,726.82	955,568.32	3,261.75	13,761.74	6,157.33	8.98	45,017.15	9,645.78	112,203.03	125,025.29	6,789.76	47,287.69
MALDEN,	1,008,347.99	749,248.95	1,070.00	1,664.75	2,742.36	—	43,756.02	7,330.71	38,755.94	97,326.76	9,854.38	56,598.12
HAYVERHILL,	936,664.02	637,812.74	58,556.50	4,773.67	3,332.77	—	17,598.95	6,278.99	44,677.36	112,199.69	—	51,433.35
SALEM,	777,128.55	571,976.59	1,743.00	4,150.18	1,804.68	—	17,212.38	3,419.24	38,336.68	141,051.06	5,310.42	19,124.32
NEWTON,	1,716,147.33	1,304,396.31	1,222.50	2,853.44	13,279.59	—	64,312.69	7,188.74	42,562.60	161,012.93	6,100.29	119,318.53
FITCHBURG,	823,093.75	586,698.03	39,616.75	2,400.83	3,155.62	—	14,417.19	4,263.31	35,086.98	92,719.27	—	38,685.48
TAUNTON,	771,537.88	453,384.41	36,588.70	2,255.92	4,151.01	—	27,248.52	7,835.56	34,596.31	167,849.61	3,909.44	33,688.40
EVERETT,	777,977.96	577,595.91	1,466.00	1,324.98	9,625.41	—	23,747.36	4,614.91	13,785.96	110,288.81	6,712.18	28,816.44
QUINCY,	901,523.07	667,431.53	2,410.20	3,337.84	2,534.77	—	25,398.97	7,030.94	25,162.86	128,466.48	5,766.30	33,983.13
CHELSEA,	864,189.17	568,549.79	32,901.50	5,284.01	22,038.18	—	10,004.09	3,179.64	18,866.46	135,951.98	—	67,413.52
PITTSFIELD,	686,823.94	486,543.85	34,755.50	3,178.93	1,688.90	—	23,270.74	4,528.95	19,738.58	103,466.14	—	9,652.35
WALTHAM,	635,404.22	461,040.69	1,212.70	997.37	1,736.07	—	13,053.80	2,680.45	18,126.44	95,884.48	6,898.78	33,814.44
CHICOPEE,	512,045.56	305,532.58	32,862.34	1,851.00	26,579.10	—	8,925.55	4,256.80	5,688.99	121,494.91	1,937.01	3,517.28
GLOUCESTER,	579,430.94	419,816.99	1,254.19	3,234.00	1,203.36	—	5,903.95	2,652.73	19,682.81	112,666.66	638.00	12,358.25
MEDFORD,	664,983.55	486,599.17	804.25	567.80	2,921.76	—	21,390.32	6,178.45	17,960.08	72,774.87	4,503.00	51,293.88
NORTH ADAMS,	415,908.35	293,822.05	31,993.75	1,482.04	1,124.03	—	5,848.44	1,709.47	13,749.44	60,794.84	4,263.06	1,121.53
NORTHAMPTON,	234,367.08	234,627.08	24,165.60	2,196.08	25,188.44	—	10,339.22	2,627.42	19,940.55	65,862.23	740.00	27,913.02
BEVERLY,	789,102.68	637,221.22	805.00	2,814.73	3,053.66	—	19,288.62	2,304.04	16,048.91	70,565.47	3,487.98	33,533.05
MELROSE,	445,711.73	312,430.87	713.50	230.46	22,448.76	—	13,299.42	4,123.25	13,381.18	43,120.31	6,371.87	32,378.07
WOBURN,	321,188.80	230,995.03	768.25	888.00	2,428.98	—	2,322.72	1,920.86	16,080.03	51,185.74	2,948.88	9,751.31
NEWBURYPORT,	379,119.42	267,719.42	1,009.50	883.00	1,832.09	5.80	5,038.74	2,539.79	24,112.63	55,671.53	303.50	20,063.84
MARLBOROUGH,	328,467.88	213,893.41	15,655.00	408.00	1,171.39	—	592.33	1,768.29	21,622.36	45,160.35	62.50	28,134.25
33 Cities,	\$70,381,612.43	\$50,298,147.97	\$2,262,670.75	\$209,953.74	\$306,927.01	\$492,149.05	\$1,311,587.40	\$304,312.47	\$1,920,832.17	\$9,501,916.75	\$217,833.40	\$3,756,181.42

DIVISION C.

PAYMENTS FOR MAINTENANCE AND INTEREST.

TABLE VII. — Maintenance of Departments.

1. General Government.

CITIES.	Population of 1910	A TOTAL EX- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
Boston,	670,585	\$1,076,402.37	\$32,852.29	\$50,330.59	\$475,379.09	\$395,647.60	\$122,192.80
Worcester,	145,986	135,291.79	2,227.38	9,961.23	50,455.15	54,418.11	18,229.92
Fall River,	119,295	91,702.44	7,411.09	4,702.35	32,224.59	36,408.06	10,955.45
Lowell,	106,294	106,240.56	3,302.93	5,083.55	34,530.27	43,107.96	18,215.86
Cambridge,	104,839	116,757.56	9,082.59	6,575.58	37,297.28	43,100.01	20,702.10
New Bedford,	96,652	118,687.11	7,547.56	8,315.74	44,931.43	39,164.87	18,727.51
Lynn,	95,336	95,388.77	300.95	18,881.76	34,299.72	35,997.99	6,508.35
Springfield,	88,926	87,045.02	1,029.85	5,308.36	40,907.17	35,244.62	4,365.02
Lawrence,	85,892	53,302.35	100.00	3,127.68	19,957.34	26,176.44	3,940.89
Somerville,	77,236	68,766.96	5,380.05	4,398.94	25,207.45	28,152.54	5,637.98
Holyoke,	57,780	71,121.75	2,370.67	2,979.05	24,637.62	29,560.15	11,524.26
Brockton,	56,878	55,981.78	448.38	2,307.75	23,923.32	17,375.95	11,926.37
Malden,	44,404	39,378.89	2,356.27	1,088.84	17,207.45	16,560.43	2,225.90
Haverhill,	44,115	49,419.13	8,147.05	3,267.31	19,767.43	13,642.14	4,595.20
Salem,	43,697	39,384.16	1,562.63	2,262.44	15,548.97	17,106.55	2,403.07
Newton,	39,806	68,732.75	2,686.95	4,935.62	26,171.53	28,984.80	3,904.15
Fitchburg,	37,826	33,822.01	541.58	2,188.96	12,153.83	12,999.22	6,638.43
Taunton,	34,259	41,078.85	6,687.17	1,301.70	14,866.45	13,845.62	4,377.91
Everett,	33,484	37,635.16	1,928.82	1,725.62	12,682.50	16,882.72	4,465.50
Quincy,	32,642	38,149.55	1,159.00	2,296.00	16,372.71	15,257.77	3,064.01
Chelsea,	32,452	52,968.68	—	16,940.03	15,037.80	14,629.01	6,761.84
Pittsfield,	32,121	37,451.85	1,450.61	1,045.40	16,202.11	16,372.95	2,880.78
Waltham,	27,824	32,978.81	1,276.71	2,789.84	13,808.29	12,810.99	2,292.98
Chicopee,	25,401	20,438.96	796.07	1,633.96	7,877.42	7,329.36	3,392.15
Gloucester,	24,398	37,393.75	—	5,694.87	14,560.52	13,103.26	4,595.10
Medford,	23,150	32,801.50	986.25	3,024.62	11,846.17	12,873.87	4,070.59
North Adams,	22,019	22,209.80	850.23	1,132.75	7,900.06	10,561.20	1,765.56
Northampton,	19,431	16,188.37	161.06	1,174.10	6,444.99	6,552.60	1,855.62
Beverly,	18,660	27,002.28	2,940.96	1,088.00	8,947.94	9,876.29	4,149.09
Melrose,	15,715	26,522.90	1,546.79	1,382.08	10,380.14	9,756.83	3,457.28
Woburn,	15,308	20,470.15	761.56	1,115.79	8,605.60	7,954.00	2,033.20
Newburyport,	14,949	17,694.84	692.21	1,216.20	6,476.29	8,222.53	1,086.61
Marlborough,	14,579	19,546.69	651.15	1,103.79	7,272.54	7,328.06	3,191.15
33 Cities,	2,295,889	\$2,788,527.54	\$109,237.01	\$179,380.50	\$1,113,791.18	\$1,058,346.25	\$327,772.60

TABLE VII. — *Maintenance of Departments* — Continued.
I D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL				
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	Licence Commissioners
BOSTON,	\$475,379.09	\$43,475.06	\$47,900.03	\$134,589.33	\$187,091.35	\$27,732.66
WORCESTER,	50,455.15	7,645.46	119,120.25	—	20,436.27	—
FALL RIVER,	32,224.39	5,933.05	3,737.31	7,410.08	12,816.65	337.50
LOWELL,	34,530.27	6,462.24	112,633.38	—	15,344.65	800.00
CAMBRIDGE,	37,227.28	4,465.73	117,277.20	—	14,664.35	880.00
NEW BEDFORD,	44,631.43	5,830.63	117,617.90	—	17,494.17	1,393.40
LYNN,	34,239.72	4,530.87	3,803.55	8,070.70	13,626.33	2,208.27
SPRINGFIELD,	40,907.17	4,099.95	9,811.35	10,345.74	14,908.64	753.66
LAWRENCE,	19,367.34	3,474.14	17,825.34	—	6,242.06	485.00
SOMERVILLE,	25,207.45	1,078.46	113,027.23	—	10,751.76	350.00
HOLYOKE,	24,687.62	3,813.25	4,648.89	5,890.87	8,482.17	535.10
BROCKTON,	23,923.33	1,906.22	5,056.97	6,442.16	10,217.98	300.00
MALDEN,	17,207.45	2,349.94	17,508.36	—	6,557.35	791.60
HAVERTHILL,	19,767.43	4,019.42	16,292.73	—	8,095.57	402.25
SALEM,	15,548.97	1,879.50	2,387.56	3,584.22	7,416.17	200.00
NEWTON,	26,171.53	3,026.30	19,030.64	—	14,114.59	—
FITCHBURG,	12,133.83	1,867.91	3,457.56	—	5,290.26	125.00
TAUNTON,	14,866.45	3,015.24	16,364.89	—	4,035.65	541.08
EVERETT,	12,682.50	1,732.96	14,460.72	—	5,986.07	442.75
QUINCY,	16,372.71	1,750.00	2,901.88	4,676.77	6,074.06	970.00
CHESEA,	15,037.80	1,647.74	16,087.30	—	5,182.14	634.05
PITTSFIELD,	16,202.11	1,836.63	1,884.23	3,189.38	7,671.47	920.00
WALHAM,	13,808.29	2,850.86	16,099.93	—	4,675.00	182.50
CHICOPEE,	7,877.42	699.91	1,468.27	2,722.04	2,661.70	150.50
GLOUCESTER,	14,500.52	1,552.69	2,643.56	4,391.36	4,922.92	409.90
MEDFORD,	11,846.17	1,441.65	1,813.47	3,496.05	4,150.00	945.00
NORTH ADAMS,	7,900.66	1,033.59	13,591.21	—	2,579.01	25.00
NORTHAMPTON,	6,444.99	1,874.16	1,874.16	1,710.91	2,316.65	191.00
BEVERLY,	8,947.94	1,005.00	1,178.29	2,148.49	3,558.56	1,057.60
MELROSE,	10,380.14	921.12	2,184.06	3,220.58	2,842.38	1,212.00
WOBURN,	8,605.60	778.37	1,425.54	2,829.19	2,927.50	645.00
NEWBURYPORT,	6,476.29	1,046.31	12,639.62	—	2,677.36	113.00
MARLBOROUGH,	7,272.54	855.59	1,305.27	1,570.49	2,720.78	386.36
33 Cities,	\$1,113,791.18	\$128,142.90	\$243,148.71	\$206,488.36	\$438,551.67	\$45,241.36
						\$52,218.18

1 Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*

1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS						Miscellaneous
		Law	City Clerk	City Messenger	Engineering	Superintendent of Buildings	Election and Registration	
BOSTON,	\$395,647.60	\$67,156.63	\$44,882.26	\$5,394.51	—	\$15,039.76	\$167,280.24	\$892,894.20
WORCESTER,	54,418.11	6,274.54	9,626.48	1,826.37	\$11,349.39	10,724.23	14,096.83	520.27
FALL RIVER,	36,408.96	3,468.98	8,302.39	464.45	11,463.37	3,699.71	9,010.06	—
LOWELL,	45,107.96	6,563.24	6,054.46	1,286.34	5,989.48	3,638.78	14,708.45	6,873.21
CAMBRIDGE,	43,100.01	4,741.25	9,102.17	2,078.55	5,118.22	4,172.88	17,558.24	328.70
NEW BEDFORD,	39,164.87	3,112.78	11,228.73	786.29	9,268.66	5,978.83	8,689.58	—
LYNN,	35,397.90	6,618.47	4,442.14	213.00	9,174.65	3,370.45	8,523.25	\$3,056.03
SPRINGFIELD,	35,214.62	4,974.97	7,707.31	2,368.89	10,692.85	—	8,997.49	\$1,233.11
LAWRENCE,	26,176.44	1,266.82	6,117.04	1,200.00	6,496.56	3,383.92	6,488.10	1,224.00
SOMERVILLE,	28,152.54	2,367.61	7,016.14	1,896.62	6,973.53	3,302.09	6,596.55	—
HOLYOKE,	29,590.15	1,901.97	3,149.28	1,812.97	6,661.65	2,248.48	6,767.71	\$7,118.09
BROCKTON,	17,375.98	1,627.11	3,715.50	808.48	3,739.36	2,946.36	4,179.14	350.00
MALDEN,	16,500.43	1,670.87	2,909.78	1,547.55	5,489.31	—	4,882.92	—
HAVERHILL,	13,642.14	1,955.87	3,692.23	271.46	2,765.09	752.50	4,364.99	—
SALEM,	17,106.86	3,482.90	3,893.31	1,122.00	3,399.09	1,964.06	3,255.49	—
NEWTON,	23,984.30	4,493.15	4,227.30	1,018.59	11,281.59	2,404.18	5,209.69	150.00
FITCHBURG,	12,999.22	1,113.32	3,154.49	817.83	3,196.26	1,487.69	3,229.43	—
TAUNTON,	13,845.62	1,083.03	3,662.66	1,174.94	2,080.04	916.24	4,939.71	\$3,864.86
EVERETT,	16,882.72	1,516.39	2,078.07	1,049.74	5,734.27	—	4,203.92	\$2,643.81
QUINCY,	15,257.77	1,499.13	2,706.97	250.00	3,893.92	—	4,074.26	—
CHELSEA,	14,629.01	2,590.93	3,457.77	1,126.27	1,397.78	1,488.00	—	—
PITTSFIELD,	16,372.95	2,171.55	3,954.73	—	—	—	4,573.14	\$5,673.53
WALTHAM,	12,810.99	1,473.11	2,577.29	938.21	3,196.47	2,267.14	2,358.77	—
CHICOPEE,	7,329.36	510.65	2,607.61	800.00	1,476.47	—	1,824.63	100.00
GLOUCESTER,	13,103.26	1,667.69	2,724.53	1,003.60	3,346.48	—	3,670.56	693.40
MEDFORD,	12,873.87	3,639.68	2,773.81	1,200.00	2,749.08	—	2,481.20	30.00
NORTH ADAMS,	10,561.20	1,953.75	2,632.13	—	1,100.55	—	1,905.63	\$2,969.14
NORTHAMPTON,	6,552.60	673.13	2,729.67	—	1,230.00	—	1,821.65	88.13
BEVERLY,	9,876.29	1,499.65	2,254.89	1,000.00	2,388.89	—	2,720.01	12.85
MELROSE,	9,756.68	808.50	2,055.00	—	1,121.85	—	2,463.33	\$4,308.00
WOBURN,	7,954.00	2,125.58	2,042.55	192.70	111.76	250.00	2,689.06	\$532.35
NEWBURYPORT,	8,223.53	3,662.49	1,649.21	900.00	—	—	2,011.83	—
MALBOROUGH,	7,328.06	3,416.00	1,236.33	—	1,031.30	—	1,644.43	—
33 Cities,	\$1,058,346.25	\$152,291.98	\$180,603.23	\$34,537.36	\$144,354.92	\$70,035.30	\$339,859.78	\$136,663.68

1 Includes \$72,836.14 public works.

2 Includes \$130.48 public works.

3 Includes \$883.19 public works.

4 Public works.

5 Includes \$3,692.86 public works.

TABLE VII. — *Maintenance of Departments — Continued.*
2. *Protection of Persons and Property.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON,	670,585	\$4,080,249.94	\$2,176,452.17	\$1,611,317.19	\$19,760.46	\$205,684.70	\$69,885.50	\$3,149.92
WORCESTER,	145,986	487,652.42	210,582.68	257,922.76	1,236.73	7,929.85	9,213.15	767.25
FALL RIVER,	119,295	361,468.15	185,213.29	172,094.93	514.98	2,469.80	1,105.15	—
LOWELL,	106,294	362,104.03	184,538.73	184,167.67	1,637.51	7,850.68	9,676.12	244.97
CAMBRIDGE,	104,839	361,462.70	179,432.38	141,688.00	1,912.92	9,246.24	17,014.65	12,168.51
NEW BEDFORD,	96,652	324,363.47	172,699.27	138,068.44	225.00	7,966.76	5,403.40	—
LYNN,	89,336	262,894.88	110,720.34	129,033.82	584.14	1,507.72	8,698.01	12,300.85
SPRINGFIELD,	88,926	335,387.32	152,200.37	214,276.71	891.83	10,847.88	17,133.03	37.50
LAWRENCE,	85,892	219,165.07	107,480.35	97,641.64	1,375.23	4,677.16	7,945.69	45.00
SOMERVILLE,	77,236	214,910.24	98,207.85	95,825.33	500.00	3,477.04	8,125.58	8,774.44
HOLYOKE,	57,730	199,915.75	76,736.05	117,331.69	177.66	2,823.96	2,846.39	—
BROCKTON,	56,878	178,380.22	73,762.12	94,450.73	442.51	910.96	8,313.90	480.00
MALDEN,	44,404	118,835.23	50,745.91	57,490.37	203.80	4,623.53	5,911.62	—
HAVERHILL,	44,115	111,062.85	46,838.31	53,685.08	—	2,257.98	8,005.98	275.50
SALEM,	43,697	123,814.89	56,050.08	47,703.06	1,473.87	1,768.45	10,110.02	6,709.41
NEWTON,	39,806	121,411.88	88,818.77	62,322.69	332.08	2,898.19	62,338.29	4,671.86
FITCHBURG,	37,826	100,469.23	39,974.55	51,741.64	2,250.14	1,042.08	4,465.92	984.90
TAUNTON,	34,259	110,348.54	51,187.50	47,525.63	1,451.56	666.10	5,256.24	4,261.51
EVERETT,	33,484	87,715.25	39,994.17	39,798.58	224.38	2,640.87	2,118.32	2,988.93
QUINCY,	32,642	90,705.58	38,553.56	43,367.77	—	1,884.35	6,899.90	—
CHELSEA,	32,452	133,554.77	58,307.80	57,948.28	125.00	6,166.02	2,867.60	8,200.07
PITTSFIELD,	32,121	74,262.97	36,092.28	33,336.23	340.64	3,650.59	838.23	5.00
WALTHAM,	27,834	88,180.30	31,039.73	41,011.44	195.90	2,832.67	13,100.86	—
CHICOPEE,	25,401	51,248.95	22,350.90	27,636.43	—	643.70	692.92	25.00
GLOUCESTER,	24,398	111,613.72	45,041.92	49,998.35	622.34	1,198.41	13,966.70	786.00
MEDFORD,	23,150	73,723.36	27,030.89	29,051.25	2,250.00	1,445.36	11,895.75	2,050.11
NORTH ADAMS,	22,019	45,661.62	28,089.06	15,247.56	—	919.44	98.41	1,307.15
NORTHAMPTON,	19,431	38,751.31	16,250.43	19,300.74	489.46	1,541.96	2,088.72	80.00
BEVERLY,	18,650	80,865.35	26,315.51	40,297.30	—	1,017.22	13,053.95	211.37
MELROSE,	15,715	40,832.37	15,557.06	19,010.29	—	1,272.72	4,905.30	87.00
WOBURN,	15,308	49,333.49	17,182.36	19,372.05	676.29	198.13	11,717.66	187.00
NEWBURYPORT,	14,949	44,464.46	13,283.25	25,754.61	—	786.75	4,574.85	35.00
MARLBOROUGH,	14,579	45,143.17	13,617.06	24,511.16	203.89	870.16	5,940.90	—
33 Cities,	2,295,889	\$9,295,994.13	\$4,463,365.70	\$4,059,879.42	\$40,093.62	\$305,557.43	\$356,297.71	\$70,794.25

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Pensions	H Other Expenses
Boston,	\$2,176,452.17	\$1,871,256.15	\$19,461.20	\$36,990.06	\$22,629.32	\$24,813.68	\$143,424.51	\$57,877.25
Worcester,	210,582.68	193,583.85	2,666.73	1,509.12	2,139.61	3,186.02	—	7,497.35
Fall River,	185,213.29	169,376.04	1,131.40	1,834.91	2,703.88	3,130.86	1,717.00	5,219.20
Lowell,	158,588.73	143,624.29	486.42	1,899.85	1,305.30	1,764.30	8,259.72	1,198.85
Cambridge,	179,432.38	165,710.55	939.25	1,858.97	1,859.90	545.09	6,894.66	1,623.96
New Bedford,	172,699.27	164,416.02	639.54	3,039.37	1,346.18	1,167.30	—	2,090.86
Lynn,	110,720.34	99,579.61	756.57	2,659.56	1,253.90	662.42	2,005.91	3,772.37
Springfield,	182,200.37	136,818.09	4,192.76	4,176.89	1,503.90	1,176.89	1,103.00	7,405.73
Lawrence,	107,480.35	102,470.98	479.31	88.62	659.64	414.68	—	3,667.12
Somerville,	98,207.85	90,986.02	419.91	541.79	939.32	308.47	3,734.73	1,277.61
Holyoke,	76,736.06	71,268.13	380.09	2,076.47	—	—	1,504.16	1,507.20
Brockton,	73,782.12	67,376.99	424.48	2,161.77	1,201.47	812.72	—	1,894.69
Malden,	50,745.91	47,868.55	493.60	589.20	954.13	168.25	—	672.18
Haverhill,	46,838.31	44,079.84	351.07	877.74	299.93	96.68	—	1,133.05
Salem,	56,060.08	54,059.57	375.95	120.13	781.77	90.51	—	622.15
Newton,	88,518.77	82,287.28	416.00	709.01	1,269.00	1,312.80	—	2,824.68
Fitchburg,	39,174.55	36,926.21	312.12	791.25	727.58	326.39	—	891.00
Taunton,	51,187.50	46,756.62	570.16	327.38	1,264.05	1,194.09	—	1,075.20
Everett,	39,994.17	37,679.50	749.57	255.55	195.99	649.22	—	464.34
Quincy,	38,553.56	35,091.69	250.00	1,063.40	397.05	151.17	—	1,600.25
Chelsea,	53,307.80	53,084.17	758.41	448.71	1,102.80	1,498.84	547.50	867.37
Pittsfield,	36,092.28	33,658.13	607.37	229.96	494.34	240.75	227.50	634.23
Waltham,	31,039.73	27,030.70	512.20	1,074.00	813.19	789.88	546.00	273.76
Chicopee,	22,350.90	20,988.71	47.00	23.20	398.38	46.05	—	847.56
Gloicester,	45,041.92	39,042.35	1,980.97	420.12	1,243.64	484.92	—	1,869.92
Medford,	27,030.89	24,637.62	467.31	36.35	697.32	585.29	473.20	133.80
North Adams,	28,089.06	25,456.00	374.50	98.18	314.81	125.54	—	1,720.03
Northampton,	15,250.43	13,713.73	157.37	54.77	123.51	64.41	—	1,136.64
Beverly,	26,315.51	23,792.99	96.25	788.55	62.50	509.38	400.00	665.84
Melrose,	15,557.06	14,615.26	427.00	149.07	—	—	—	365.73
Woburn,	17,182.36	14,852.92	460.10	718.42	460.84	167.01	—	523.07
Newburyport,	13,283.25	12,640.25	124.00	49.75	183.76	77.76	—	207.73
Maldenborough,	13,617.06	12,035.75	435.50	36.71	482.05	38.38	—	588.67
33 Cities,	\$4,463,366.70	\$3,976,764.56	\$37,751.35	\$67,714.70	\$49,809.06	\$46,629.75	\$170,837.89	\$113,859.39

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Pensions	I Other Expenses
BOSTON,	\$1,611,317.19	\$1,163,492.52	\$89,304.72	\$125,032.13	—	\$52,297.77	\$35,195.51	\$123,524.62	\$22,469.92
WORCESTER,	257,922.76	208,942.00	19,510.35	10,504.11	—	5,872.69	5,235.81	520.00	7,247.80
FALL RIVER,	172,094.93	144,682.02	10,472.33	9,470.73	—	2,562.32	4,007.06	—	900.47
LOWELL,	184,157.67	144,323.87	13,880.58	8,040.79	—	6,098.18	8,293.54	2,236.40	1,044.31
CAMBRIDGE,	141,688.00	111,153.97	11,023.23	5,249.14	—	4,373.16	2,273.12	7,283.08	332.30
NEW BEDFORD,	138,068.44	108,355.19	9,622.45	10,217.50	—	3,616.26	3,231.27	—	2,965.77
LYNN,	129,083.82	103,665.48	9,797.61	7,682.27	—	3,264.02	5,63.68	1,707.35	2,373.41
SPRINGFIELD,	214,276.71	173,106.08	10,266.80	14,538.13	—	4,972.48	2,788.72	1,233.33	7,371.17
LAWRENCE,	97,641.64	83,027.71	5,110.69	1,613.74	—	2,673.68	4,328.27	—	887.55
SOVERVILLE,	95,825.33	76,742.19	7,587.25	3,062.04	—	3,282.19	3,079.35	1,700.00	372.31
HOLYOKE,	117,331.69	83,806.95	8,312.49	7,964.04	\$3,406.00	2,850.44	3,785.03	1,158.34	3,958.40
BROCKTON,	94,450.73	76,169.10	6,214.29	5,554.02	—	2,733.43	2,738.57	—	1,041.32
MADEIRA,	57,400.37	44,659.42	4,095.87	3,619.17	—	1,965.92	1,163.32	1,300.00	596.67
HAYTHILL,	53,655.08	43,219.27	2,081.05	4,331.09	302.43	1,804.54	296.85	500.50	1,099.35
SALEM,	47,703.06	33,625.88	6,561.66	3,290.74	—	1,346.59	2,158.00	436.39	233.80
NEWTON,	62,322.69	47,609.52	6,247.09	1,994.01	—	2,198.16	2,444.07	—	1,829.84
FITCHBURG,	51,741.64	40,298.03	2,985.28	2,568.26	—	2,353.25	1,489.90	—	2,046.92
TAUNTON,	47,525.63	32,447.70	4,649.12	6,034.40	—	1,950.62	1,481.97	—	961.82
EVERETT,	39,798.58	31,642.24	4,384.19	1,389.14	—	1,225.26	471.72	—	686.03
QUINCY,	43,367.77	29,226.09	5,668.67	4,636.23	—	1,256.10	1,154.33	—	1,426.35
CHELSEA,	57,948.28	39,652.24	5,986.42	3,704.41	2,492.00	1,554.04	2,945.50	1,434.75	178.92
PITTSFIELD,	33,336.23	23,702.93	3,165.66	2,270.91	—	1,125.72	1,546.98	—	1,524.03
WALTHAM,	41,011.44	24,508.57	4,776.95	5,484.84	2,896.00	1,181.52	1,404.72	—	758.84
CHICOPPEE,	27,636.43	18,779.89	1,772.31	994.30	4,120.00	1,132.27	527.99	—	309.67
GLOUCESTER,	49,998.35	29,815.91	6,766.37	1,891.27	4,001.00	2,782.21	2,681.56	—	2,060.03
MEDFORD,	29,051.25	20,905.81	3,462.28	1,373.52	—	951.42	2,223.72	—	134.50
NORTH ADAMS,	15,247.56	12,136.07	1,161.63	745.47	—	539.13	440.91	—	224.35
NORTHAMPTON,	19,300.74	13,430.69	1,928.35	1,980.72	—	874.36	961.60	—	125.02
BEVERLY,	40,267.30	24,954.74	5,090.98	3,231.83	—	2,457.29	3,165.74	—	1,316.72
MELROSE,	19,010.29	12,655.16	2,072.98	2,535.02	—	619.52	819.50	—	308.11
WOBURN,	19,372.05	12,133.98	3,762.03	920.90	—	1,095.47	698.48	450.00	311.10
NEWBURYPORT,	25,734.61	8,525.84	5,258.13	5,695.55	3,562.24	1,004.30	700.93	—	1,037.62
MARLBOROUGH,	24,511.16	11,102.07	3,296.51	1,521.48	6,760.00	831.40	559.83	—	439.27
33 Cities,	\$4,059,879.42	\$3,032,759.73	\$236,276.32	\$269,331.99	\$29,623.67	\$124,845.71	\$104,847.55	\$143,584.76	\$53,603.69

TABLE VII. — *Maintenance of Departments — Continued.*2 *D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.*

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON,	\$14,789.02	\$4,971.44	\$114,829.49	\$66,048.94	\$24,806.27	\$61,797.98	\$8,087.53	-	-	\$3,149.92	-
WORCESTER,	-	1,236.73	1,220.23	2,214.04	4,495.58	8,333.13	848.15	\$31.87	-	767.25	-
FALL RIVER,	-	514.98	-	903.00	1,566.80	-	1,165.15	-	-	-	-
LOWELL,	-	1,637.51	2,601.68	2,524.29	2,724.71	8,675.12	1,000.00	-	-	5.00	\$239.97
CAMBRIDGE,	760.50	1,152.42	3,712.07	2,103.00	3,431.17	6,965.36	10,049.29	-	\$12,168.51	-	-
NEW BEDFORD,	-	225.60	5,800.52	-	2,166.24	2,652.57	2,750.83	-	-	-	-
Lynn,	-	584.14	-	-	1,507.72	8,698.01	-	-	-	-	-
SPRINGFIELD,	-	891.83	7,261.62	1,420.36	2,156.90	5,990.67	11,142.36	-	11,207.82	1,003.03	37.50
LAWRENCE,	-	1,375.23	2,123.19	-	2,553.97	7,922.59	-	23.10	-	-	43.00
SOMERVILLE,	-	500.00	1,200.00	-	2,277.04	3,967.41	4,158.17	-	8,774.44	-	-
HOLYOKE,	-	177.66	1,242.08	-	1,581.88	-	2,484.64	361.75	-	-	-
BROCKTON,	-	442.51	250.00	-	660.96	5,254.07	3,033.13	21.70	-	480.00	-
MALDEN,	-	203.80	3,198.53	500.00	925.00	5,386.39	525.23	-	-	-	-
HAVERHILL,	-	-	1,124.07	481.69	652.22	8,005.98	-	-	-	-	-
SALEM,	-	1,473.87	1,012.00	-	756.45	6,272.33	3,837.69	275.50	6,369.66	275.50	-
NEWTON,	332.08	-	1,500.00	-	1,398.19	59,518.13	2,850.16	339.75	4,658.86	339.75	-
FITCHBURG,	-	2,250.14	-	-	1,042.08	3,812.98	682.94	13.00	-	994.80	-
TAUNTON,	1,434.06	17.50	-	-	666.10	5,184.26	35.93	36.05	2,840.51	1,341.00	80.00
EVERETT,	3.10	221.28	1,670.75	-	970.12	1,932.93	185.39	-	2,502.93	436.00	-
QUINCY,	-	-	1,196.16	-	688.19	6,899.90	-	-	-	-	-
CHelsea,	-	125.00	4,609.11	-	1,496.91	1,692.39	1,175.21	-	8,200.07	-	-
PITTSFIELD,	340.64	-	1,815.75	1,071.76	2,763.08	351.02	487.21	-	-	-	5.00
WALTHAM,	195.60	-	700.00	1,439.11	693.56	12,801.08	299.78	-	-	-	-
CHICOPEE,	-	-	-	393.70	393.70	208.31	208.31	179.46	-	-	25.00
GLOUCESTER,	-	622.34	-	150.00	1,048.41	13,452.62	33.38	480.10	-	786.00	-
MEDFORD,	2,000.00	250.00	945.36	-	500.00	10,992.96	902.79	-	2,025.11	25.00	-
NORTH ADAMS,	-	-	-	-	919.44	2.00	-	96.41	1,302.15	5.00	-
NORTHAMPTON,	489.46	-	1,009.53	127.62	404.81	717.22	341.18	1,030.32	-	80.00	-
BEVERLY,	-	-	-	300.00	717.22	12,600.29	433.66	-	-	211.37	-
MELROSE,	-	-	307.50	325.00	640.22	4,495.34	257.36	152.00	-	87.00	-
WOBURN,	676.29	-	-	-	198.13	11,717.86	708.00	-	-	187.00	-
NEWBURYPORT,	-	-	-	-	786.75	3,886.85	-	-	-	35.00	-
MARLBOROUGH,	-	-	201.84	-	668.32	3,483.95	32.70	424.25	-	-	-
33 Cities,	\$20,494.51	\$19,614.11	\$159,531.43	\$79,767.81	\$66,258.14	\$295,748.34	\$57,711.76	\$2,837.61	\$80,140.06	\$10,221.72	\$432.47

1 Includes insect pest extermination.

2 Includes inspector of smoke and petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON,	670,585	\$2,166,451.80	\$513,807.54	\$1,633,305.21	\$19,339.05
WORCESTER,	145,986	262,787.75	63,809.06	194,356.37	4,622.32
FALL RIVER,	119,295	150,099.98	46,152.08	103,877.83	70.07
LOWELL,	106,294	141,850.53	25,273.79	116,576.79	-
CAMBRIDGE,	104,839	252,621.62	58,856.51	193,749.56	15.55
NEW BEDFORD,	96,652	217,014.14	47,048.18	169,610.96	355.00
LYNN,	89,336	127,664.56	39,416.95	87,496.41	751.20
SPRINGFIELD,	88,926	178,927.95	34,611.02	144,316.93	-
LAWRENCE,	85,892	149,906.37	33,025.16	113,823.21	3,058.00
SOMERVILLE,	77,236	171,234.52	32,745.87	138,488.65	-
HOLYOKE,	57,730	71,900.03	17,271.86	54,628.17	-
BROCKTON,	56,878	89,500.24	17,432.57	71,589.20	478.47
MALDEN,	44,404	78,269.78	20,596.40	56,473.36	1,200.02
HAVERHILL,	44,115	48,331.57	14,420.37	33,910.05	1.15
SALEM,	43,697	58,121.29	20,086.16	37,796.85	238.28
NEWTON,	39,806	93,619.62	17,918.03	75,701.59	-
FITCHBURG,	37,826	50,491.79	18,196.38	32,295.41	-
TAUNTON,	34,259	32,834.14	9,508.53	23,270.61	55.00
EVERETT,	33,484	39,027.29	9,660.34	29,366.95	-
QUINCY,	32,642	67,080.84	17,086.83	49,694.01	300.00
CHELSEA,	32,452	50,063.58	17,494.35	31,226.34	1,342.89
PITTSFIELD,	32,121	28,525.92	4,673.39	23,852.53	-
WALTHAM,	27,834	45,582.25	13,218.48	32,363.77	-
CHICOPEE,	25,401	15,553.65	5,707.88	9,845.77	-
GLOUCESTER,	24,398	18,403.54	7,699.41	10,704.13	-
MEDFORD,	23,150	33,564.74	6,492.75	26,733.58	338.41
NORTH ADAMS,	22,019	17,169.83	7,101.04	10,068.79	-
NORTHAMPTON,	19,431	14,027.38	6,613.54	7,413.84	-
BEVERLY,	18,650	16,723.53	4,791.47	11,914.56	17.50
MELROSE,	15,715	24,310.70	4,430.84	19,879.86	-
WOBURN,	15,308	17,291.93	3,968.72	13,301.86	21.35
NEWBURYPORT,	14,949	11,080.43	4,612.42	6,375.51	92.50
MARLBOROUGH,	14,579	11,685.94	2,634.67	9,051.27	-
33 Cities,	2,295,889	\$4,751,719.28	\$1,146,362.59	\$3,573,059.93	\$32,296.76

TABLE VII. — *Maintenance of Departments* — Continued.

§ B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON,	\$513,807.54	\$154,316.64	\$55,557.15	\$188,268.23	\$37,923.49	\$36,965.42	\$14,068.18	\$26,708.43
WORCESTER,	63,809.06	15,468.02	34,817.47	4,970.44	1,531.00	3,222.55	1,702.66	2,096.92
FALL RIVER,	46,152.08	10,634.00	5,181.54	22,730.92	1,871.20	1,594.30	2,415.18	1,724.94
LOWELL,	25,273.79	11,137.77	1,359.36	4,782.70	747.45	3,252.60	1,459.25	2,534.66
CAMBRIDGE,	58,586.51	12,093.01	17,347.80	20,442.82	810.66	3,559.11	2,373.14	2,229.97
NEW BEDFORD,	47,048.18	18,083.77	7,999.71	11,308.39	2,033.12	4,555.92	473.27	2,294.00
LYNN,	39,416.95	16,180.79	11,449.83	6,082.00	1,113.05	2,618.34	1,1972.94	—
SPRINGFIELD,	34,611.02	11,587.28	10,703.21	4,039.85	1,259.53	3,197.21	1,200.00	2,653.94
LAWRENCE,	33,025.16	9,318.75	3,894.85	13,784.23	1,166.50	3,000.00	1,010.00	920.83
SOMERVILLE,	32,745.87	6,362.88	15,790.79	5,524.78	837.40	1,508.00	1,234.03	1,487.99
HOLYOKE,	17,271.86	7,898.11	1,770.38	2,947.56	765.68	1,020.00	1,360.75	1,579.38
BROCKTON,	17,432.57	7,527.11	1,535.75	5,234.36	588.55	1,271.08	684.69	616.00
MALDEN,	20,596.40	3,459.24	12,011.19	2,937.84	371.45	650.11	512.40	654.17
HAYVERHILL,	14,420.37	4,757.41	2,804.08	3,391.53	712.00	602.70	1,152.65	1,000.00
SALEM,	20,086.16	5,280.04	9,743.84	2,191.83	783.55	650.00	234.00	1,200.00
NEWTON,	17,913.03	7,513.70	5,078.00	2,397.06	674.26	3,421.98	250.00	682.43
FITCHBURG,	18,196.38	4,184.00	7,175.50	4,147.62	480.40	342.54	1,000.00	396.26
TAUNTON,	9,508.53	3,100.75	1,451.96	2,220.24	536.15	800.00	650.00	749.43
EVERETT,	9,660.34	3,076.25	3,165.36	1,207.02	301.75	992.00	275.00	582.36
QUINCY,	17,086.83	4,477.53	6,191.98	4,697.23	503.45	616.04	400.00	200.00
CHELSEA,	17,494.35	6,889.62	6,276.18	1,942.90	668.90	900.00	259.00	587.75
PITTSFIELD,	4,673.39	1,928.53	582.87	443.24	658.05	459.50	1,601.20	—
WALTHAM,	13,218.48	5,510.73	1,966.42	3,623.57	288.60	599.76	400.00	939.40
CHICOPEE,	5,707.88	2,517.13	942.57	424.12	324.70	1,222.83	230.00	26.53
GLOUCESTER,	7,699.41	1,897.04	1,741.32	2,044.75	314.10	775.70	1,926.50	—
MEDFORD,	6,492.75	3,144.34	2,199.63	—	348.78	200.00	200.00	400.00
NORTH ADAMS,	7,101.04	2,737.48	1,046.55	667.11	344.70	812.00	1,100.00	343.20
NORTHAMPTON,	6,613.54	1,044.81	4,155.79	249.69	263.35	300.00	500.00	100.00
BEVERLY,	4,791.47	2,543.44	808.83	165.55	160.43	416.67	250.00	356.55
MELROSE,	4,430.84	2,057.74	1,189.07	559.78	199.25	225.00	100.00	100.00
WOBURN,	3,968.72	1,435.21	708.08	625.49	210.15	200.00	250.00	539.79
NEWHURST,	4,612.42	1,429.50	621.33	233.89	185.10	583.27	800.00	759.33
MARLBOROUGH,	2,634.67	1,426.98	83.04	487.15	138.00	364.50	135.00	—
33 Cities,	\$1,146,362.59	\$350,909.60	\$237,331.52	\$322,577.59	\$59,169.45	\$81,700.33	\$40,179.84	\$54,494.26

1 Includes inspection of milk and vinegar.

TABLE VII. — *Maintenance of Departments* — Continued.

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON,	\$1,633,305.21	\$324,115.73	\$79,334.09	\$728,059.23	\$503,796.16
WORCESTER,	194,356.37	84,985.70	—	40,859.07	68,511.60
FALL RIVER,	103,877.83	2,501.92	—	45,295.59	56,080.32
LOWELL,	116,576.79	7,957.22	—	52,315.27	56,304.30
CAMBRIDGE,	193,749.56	15,615.78	30,072.58	99,093.13	48,968.07
NEW BEDFORD,	169,610.96	39,494.73	—	67,585.20	62,531.03
LYNN,	87,496.41	11,942.63	—	59,003.21	16,550.57
SPRINGFIELD,	144,316.93	20,015.86	—	69,150.54	55,150.53
LAWRENCE,	113,823.21	14,104.79	—	71,226.42	28,492.00
SOMERVILLE,	138,488.65	6,148.40	22,160.32	79,867.49	30,312.44
HOLYOKE,	54,628.17	2,095.95	—	30,716.02	21,816.20
BROCKTON,	71,589.20	25,375.41	—	32,310.50	13,903.29
MALDEN,	56,473.36	1,348.03	12,731.67	31,375.50	11,018.16
HAYERHILL,	33,910.05	3,091.28	—	16,482.36	14,336.41
SALEM,	37,796.85	11,658.97	—	16,261.27	9,876.61
NEWTON,	75,701.59	14,322.54	11,495.92	24,550.00	25,033.13
FITCHBURG,	32,295.41	10,514.89	—	7,771.65	14,008.87
TAUNTON,	23,270.61	5,009.69	—	4,888.11	13,372.81
EVERETT,	29,366.95	1,798.46	9,608.81	11,246.94	6,712.74
QUINCY,	49,694.01	10,274.33	9,428.67	18,991.01	11,000.00
CHELSEA,	51,226.34	1,492.03	9,308.54	10,799.39	9,626.38
PITTSFIELD,	23,852.53	14,451.98	—	3,903.00	5,497.55
WALTHAM,	32,363.77	4,957.74	8,047.14	10,732.53	8,626.36
CHICOPEE,	9,845.77	1,999.53	—	3,863.29	3,982.95
GLOUCESTER,	10,704.13	4,171.26	—	772.84	5,760.03
MEDFORD,	26,733.58	1,060.73	6,636.09	11,734.67	7,302.09
NORTH ADAMS,	10,068.79	4,632.79	—	2,936.00	2,500.00
NORTHAMPTON,	7,413.84	3,151.58	—	900.00	3,362.26
BEVERLY,	11,914.56	2,144.55	—	2,620.76	7,149.25
MELROSE,	19,879.86	4,099.23	4,504.13	4,551.13	6,725.37
WOBURN,	13,301.86	1,361.52	4,399.03	560.46	6,980.85
NEWBURYPORT,	6,375.51	356.35	—	2,594.75	3,424.41
MARLBOROUGH,	9,051.27	4,692.13	—	274.05	4,085.09
33 Cities,	\$3,573,059.93	\$660,943.73	\$207,726.99	\$1,561,591.38	\$1,142,797.83

TABLE VII. — *Maintenance of Departments — Continued.*4. *Highways.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbings	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON,	670,585	\$2,431,223.35	\$33,846.55	\$1,291,337.22	\$78,998.16	\$125,187.29	\$163,091.12	\$726,967.18	\$11,795.83
WORCESTER,	145,986	364,327.34	14,041.57	139,037.50	7,418.01	8,933.21	58,619.72	138,233.23	34.10
FALL RIVER,	119,295	175,131.70	14,218.61	43,167.25	6,996.82	4,386.15	17,508.57	87,912.46	941.84
LOWELL, #	106,204	216,881.04	5,199.75	69,750.37	11,834.39	9,710.37	20,052.04	100,334.12	—
CAMBRIDGE,	104,839	257,925.99	8,195.05	111,361.97	8,174.79	6,708.09	37,219.49	86,060.76	205.84
NEW BEDFORD,	96,652	201,266.11	11,116.40	71,145.95	11,429.29	5,013.01	25,815.53	76,393.93	352.00
LYNN,	89,336	145,619.52	4,078.15	52,659.94	7,247.19	5,329.33	19,103.97	57,050.94	150.00
SPRINGFIELD,	88,926	270,240.46	7,425.13	101,943.03	13,109.56	9,433.06	39,433.06	104,259.56	19.51
LAWRENCE,	85,892	138,450.00	3,199.82	48,562.45	18,705.16	16,027.36	25,961.83	29,993.38	—
SOMERVILLE,	77,236	128,352.34	3,431.70	26,618.09	7,577.13	4,243.79	31,686.47	54,508.64	836.52
HOLYOKE,	57,730	77,637.80	2,000.00	31,420.91	5,182.33	2,141.97	12,423.57	23,536.84	932.18
BROCKTON,	56,878	101,889.54	2,544.69	34,933.14	5,997.68	2,004.34	16,254.32	39,890.40	264.97
MALDEN,	44,404	90,299.14	5,094.87	33,089.03	2,992.72	2,889.35	12,565.26	33,447.45	80.40
HAVERHILL,	44,115	84,960.98	2,927.37	33,031.07	2,057.70	1,468.79	10,436.49	34,758.04	231.52
SALEM,	43,697	92,761.70	3,148.03	30,084.43	3,161.80	2,999.62	9,942.93	39,158.98	4,265.91
NEWTON,	39,806	150,297.50	9,319.00	50,520.83	7,444.38	7,062.22	22,971.80	52,022.27	333.00
FITCHBURG,	37,826	94,050.47	4,553.64	35,928.42	5,819.08	2,348.69	9,624.69	35,371.75	404.20
TAUNTON,	34,259	46,375.69	2,129.45	27,229.47	1,344.38	2,821.87	10,009.32	2,829.63	11.57
EVERETT,	33,484	47,713.29	1,698.96	10,417.56	1,315.91	1,684.69	9,501.32	23,004.85	—
QUINCY,	32,642	76,988.27	780.00	29,880.64	1,500.00	2,674.48	8,356.35	33,018.60	178.20
CHELSEA,	32,452	56,978.69	474.00	19,668.66	1,713.82	1,867.44	8,967.33	24,259.44	—
PITTSFIELD,	32,121	70,974.87	1 —	29,682.56	4,253.67	—	10,797.00	26,241.64	—
WALTHAM,	27,834	61,223.77	2,816.94	22,617.57	2,976.55	1,799.61	7,375.07	23,528.22	109.81
CHICOPEE,	25,401	49,250.85	2,186.61	16,065.54	3,616.61	1,207.42	5,326.47	20,665.20	592.00
GLOUCESTER,	24,398	88,551.52	2,034.26	43,305.19	6,898.48	2,655.07	11,916.07	21,150.45	—
MEDFORD,	23,150	67,491.83	1,600.00	27,295.46	3,364.94	2,105.18	11,032.27	21,832.32	238.66
NORTH ADAMS,	22,019	46,083.60	1,200.00	13,780.21	5,990.14	1,435.53	5,275.35	18,396.24	6.13
NORTHAMPTON,	19,431	44,714.52	1,650.00	18,024.68	1,613.18	888.69	4,190.00	17,747.97	—
BEVERLY,	18,650	84,187.20	1,441.90	38,478.27	3,614.90	2,809.02	4,189.85	33,027.36	25.90
MELROSE,	15,715	36,738.92	1,764.02	7,842.63	3,276.76	1,347.67	6,811.48	15,519.51	176.85
WOBURN,	15,308	39,060.12	1,292.69	18,650.74	390.70	984.18	2,051.93	15,133.85	556.03
NEWBURYPORT,	14,949	41,310.37	1,568.61	14,069.64	1,179.51	1,840.39	5,795.67	16,756.55	100.00
MARLBOROUGH,	14,579	29,818.04	1,325.43	15,060.65	868.11	821.09	—	11,292.76	—
33 Cities,	2,295,889	\$5,909,276.53	\$158,243.20	\$2,557,799.13	\$244,063.85	\$237,665.52	\$644,376.34	\$2,044,215.52	\$22,912.97

1 Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments — Continued.*
5. *Charities.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B General Administra- tion	C Almshouse	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. HOSPITALS		G Other Expenses
							Municipal General	Private or Quasi-public	
BOSTON,	670,585	\$1,185,982.26	\$40,328.59	\$203,300.79	\$188,149.02	\$12,087.58	\$559,471.07	\$600.00	\$182,045.21
WORCESTER,	145,986	189,370.17	6,082.92	39,486.50	8,594.79	2,596.77	132,009.19	—	—
FALL RIVER,	119,295	84,275.61	6,275.09	26,459.61	27,486.47	1,873.10	22,479.33	—	—
LOWELL,	106,294	100,319.97	5,375.21	56,959.12	34,195.82	3,789.82	—	—	—
CAMBRIDGE,	104,839	60,324.07	4,339.52	29,102.62	20,118.66	6,913.27	—	—	—
NEW BEDFORD,	96,652	69,553.43	6,851.22	34,210.58	20,435.89	2,057.74	—	—	—
LYNN,	89,336	58,890.37	5,124.12	17,972.90	33,441.57	2,351.78	—	—	—
SPRINGFIELD,	88,926	51,882.09	4,400.40	32,646.11	13,414.95	1,420.63	—	—	—
LAWRENCE,	85,892	51,395.41	3,419.42	16,739.42	29,051.02	2,185.55	—	—	—
SOMERVILLE,	77,236	30,833.83	2,795.35	9,538.82	10,812.21	2,689.45	—	5,000.00	—
HOLYOKE,	57,730	65,162.03	3,065.55	28,347.87	32,300.87	847.74	—	4,000.00	1,290.68
BROCKTON,	56,878	43,657.62	3,032.36	17,415.96	15,969.82	1,948.80	—	—	—
MALDEN,	44,404	29,202.25	1,380.96	9,564.50	16,297.50	1,959.29	—	—	—
HAVERTHILL,	44,115	44,930.09	2,327.55	10,992.26	12,293.64	1,423.30	17,893.34	—	—
SALEM,	43,697	40,259.61	2,448.04	20,893.64	13,709.93	2,784.00	—	—	424.00
NEWTON,	39,806	29,625.29	2,559.48	7,396.43	18,263.84	1,016.92	—	—	388.62
FITCHBURG,	37,826	61,653.60	930.74	9,485.82	7,863.47	1,278.47	42,005.10	—	—
TAUNTON,	34,259	24,241.91	1,634.06	13,493.69	8,040.30	1,073.86	—	—	—
EVERETT,	33,484	13,954.52	1,197.28	—	9,633.49	2,130.46	—	993.29	—
QUINCY,	32,642	20,157.70	1,318.00	5,652.38	7,545.65	1,641.67	—	4,000.00	—
CHELSEA,	32,452	27,062.86	3,086.20	—	18,124.07	5,452.59	—	400.00	—
PITTSFIELD,	32,121	22,918.00	2,070.35	9,700.00	10,823.10	264.55	—	—	—
WALTHAM,	27,834	14,230.20	954.58	5,994.73	6,036.60	1,244.29	—	—	—
CHICPEA,	25,401	19,886.29	880.12	7,356.60	10,791.92	857.65	—	—	—
GLOUCESTER,	24,398	34,413.24	1,673.11	9,777.82	17,124.06	2,884.32	—	—	2,953.93
MEDFORD,	23,150	13,810.58	768.13	5,381.49	6,776.65	884.31	—	—	—
NORTH ADAMS,	22,019	18,587.01	961.04	7,675.79	9,133.92	816.26	—	—	—
NORTHAMPTON,	19,431	14,832.50	1,613.67	4,717.07	7,593.96	907.80	—	—	—
BEVERLY,	18,650	16,680.35	853.97	8,133.94	7,334.75	357.69	—	—	—
MELROSE,	15,715	7,876.31	726.96	2,516.20	3,109.82	523.33	—	1,000.00	—
WOBURN,	15,308	14,807.99	951.09	6,800.57	5,245.99	1,810.24	—	—	—
NEWBURYPORT,	14,949	16,968.35	956.60	5,598.27	7,985.89	1,527.59	—	900.00	—
MARLBOROUGH,	14,579	13,539.10	1,017.22	6,179.39	4,481.69	860.80	—	1,000.00	—
33 Cities,	2,295,889	\$2,491,786.50	\$122,048.90	\$669,550.89	\$648,181.33	\$72,461.62	\$774,548.03	\$17,893.29	\$187,102.44

¹ Includes the following expenses: Children's Institution Department, \$110,207.08; Suffolk School for Boys, \$41,620.65; Steamer Monitor, \$28,346.13; children's excursions, \$1,781.35.

TABLE VII. — Maintenance of Departments — Continued.
6. Soldiers' Benefits.

Cities.	Population of 1910	A Total Ex- penses	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON,	670,585	\$207,299.78	\$17,605.88	\$89,427.00	\$10,141.50	\$4,738.00	\$85,387.40
WORCESTER,	145,986	38,446.25	200.00	22,496.00	2,328.00	962.00	12,460.25
FALL RIVER,	119,205	21,454.26	571.50	8,345.00	280.00	558.00	11,752.76
LOWELL,	106,204	40,681.33	2,074.45	10,876.00	3,283.00	1,198.00	17,294.90
CAMBRIDGE,	104,839	26,760.26	723.75	11,529.00	761.00	516.00	12,930.51
NEW BEDFORD,	96,682	47,490.69	—	13,228.00	6,700.00	703.00	26,861.69
LYNN,	80,336	69,568.00	300.00	30,426.00	6,870.00	2,308.00	19,764.00
SPRINGFIELD,	88,363	18,589.04	657.40	13,214.00	70.00	842.00	3,806.64
LAWRENCE,	85,862	12,406.50	200.00	5,649.50	582.00	257.00	5,718.00
SOMERVILLE,	77,236	41,492.19	—	16,218.00	823.00	481.00	23,965.19
HOLYOKE,	57,750	3,877.00	—	2,224.00	762.00	185.00	706.00
BROCKTON,	56,878	29,561.79	409.45	15,822.00	4,734.00	666.00	7,980.34
MALDEN,	44,404	15,517.10	—	8,145.00	324.50	481.00	6,566.60
HAVERHILL,	44,115	36,548.54	628.20	15,373.50	504.00	867.00	19,175.84
SALEM,	43,697	23,017.16	317.80	13,125.00	632.00	962.00	10,960.36
NEWTON,	39,806	4,874.00	—	3,043.00	120.00	1,711.00	1,711.00
FITCHBURG,	37,826	13,424.70	200.00	4,299.00	584.00	74.00	8,267.70
TAUNTON,	34,259	12,286.82	300.00	7,606.00	639.00	449.00	3,302.82
EVERETT,	33,484	8,951.50	7.50	5,434.00	40.00	481.00	3,019.00
QUINCY,	32,642	8,324.00	—	4,552.00	324.00	74.00	3,374.00
CHELSEA,	32,452	15,040.25	200.00	5,084.00	258.00	1,949.75	7,543.50
PITTSFIELD,	32,121	9,316.00	—	4,483.00	48.00	222.00	4,563.00
WALTHAM,	27,834	9,376.00	—	3,650.00	372.00	5,317.00	5,317.00
CHICOPEE,	25,401	4,693.01	—	1,284.00	336.00	37.00	3,036.01
GLOUCESTER,	24,398	17,602.00	100.00	7,972.00	1,880.00	370.00	7,280.00
MEDFORD,	23,150	8,431.00	50.00	4,798.00	593.00	333.00	2,657.00
NORTH ADAMS,	22,019	4,421.35	—	3,360.00	—	37.00	1,024.35
NORTHAMPTON,	19,431	6,004.98	—	4,121.46	259.00	37.00	1,624.52
BEVERLY,	18,650	17,025.40	—	6,964.00	2,173.00	185.00	7,703.40
MELROSE,	15,715	6,913.07	100.00	3,194.00	60.00	222.00	3,337.07
WOBURN,	15,308	5,996.80	—	4,698.00	111.00	111.00	1,187.80
NEW DURYPORT,	14,949	19,947.57	214.20	10,142.00	132.00	518.00	8,941.37
MARLBOROUGH,	14,579	8,646.68	111.75	5,036.00	—	185.00	3,313.93
33 Cities,	2,295,889	\$809,025.04	\$24,971.88	\$374,116.46	\$46,284.00	\$21,164.75	\$342,487.95

TABLE VII. — *Maintenance of Departments — Continued.*
7. Education.

CITIES.	Population of 1919	A		B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Administra- tive Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries			
BOSTON.	670,585	\$4,763,442.34	\$33,312.50	\$81,203.16	\$17,977.81	\$3,302,212.23	\$258,108.84	\$8,977.74	
WORCESTER.	145,986	834,487.57	9,717.70	12,500.45	3,441.55	614,608.14	52,193.90	—	
FALL RIVER.	119,295	495,777.33	3,000.00	8,254.38	2,506.51	348,410.45	24,654.13	—	
LOWELL.	106,294	432,461.49	3,000.00	5,859.41	3,078.07	277,367.29	18,892.77	—	
CAMBRIDGE.	104,839	541,089.29	5,350.00	10,315.08	2,555.89	399,624.09	25,867.48	206.17	
NEW BEDFORD.	96,652	422,415.22	4,000.00	9,879.21	1,545.55	290,043.40	23,235.54	—	
LYNN.	89,335	367,173.82	4,800.00	7,314.21	2,679.57	263,637.10	19,950.46	6.00	
SPRINGFIELD.	88,926	642,499.07	4,166.63	8,503.37	5,900.75	449,010.59	50,009.67	—	
LAWRENCE.	85,892	322,463.97	3,500.00	5,498.19	1,996.50	251,146.73	4,818.52	—	
SOMERVILLE.	77,236	390,483.14	3,166.67	3,959.13	1,451.44	293,267.30	21,645.76	777.84	
HOLYOKE.	57,730	268,667.72	3,000.00	4,935.71	2,134.79	186,558.77	16,356.55	—	
BROCKTON.	56,878	297,487.56	3,787.50	2,076.75	2,190.68	217,259.73	14,720.86	16.00	
MAIDEN.	44,404	239,728.29	2,700.00	2,288.40	1,362.97	172,350.51	12,382.59	144.44	
HAVERHILL.	44,115	211,186.57	2,639.51	1,695.72	1,489.94	151,158.49	8,926.10	1,615.08	
SALEM.	43,697	168,983.57	2,500.00	2,524.00	1,254.20	119,495.59	8,128.12	—	
NEWTON.	39,806	351,324.08	5,000.00	3,796.15	2,281.40	259,318.90	21,393.02	60.00	
FITCHBURG.	37,826	153,135.74	2,850.00	1,980.00	1,062.22	106,852.87	8,279.89	—	
TAUNTON.	34,250	149,739.00	2,400.00	1,266.75	1,411.52	102,319.53	6,623.95	—	
EVERETT.	33,484	200,021.37	2,500.00	2,177.36	1,013.35	140,485.41	14,980.10	500.67	
QUINCY.	32,642	178,390.51	2,500.00	1,116.67	670.10	131,377.45	13,497.49	68.00	
CHELSEA.	32,452	168,275.79	2,500.00	2,075.00	553.45	119,479.38	12,154.80	57.84	
PITTSFIELD.	32,121	170,548.20	2,541.67	1,531.90	1,086.80	119,780.93	13,467.14	—	
WALTHAM.	27,834	126,894.27	2,500.00	1,185.23	921.65	79,969.04	7,969.04	162.50	
CHICPEA.	25,401	106,383.84	2,395.80	947.50	793.99	83,395.15	5,540.36	—	
GLOUCESTER.	24,398	127,193.12	2,300.00	1,392.50	529.60	88,939.00	7,496.26	—	
MEDFORD.	23,150	144,768.06	3,550.00	1,100.00	1,075.12	102,598.25	8,494.80	372.15	
NORTH ADAMS.	22,019	2,943.75	1,725.00	1,725.00	650.00	68,929.00	3,572.91	—	
NORTHAMPTON.	19,431	111,627.70	5,439.14	1,620.31	1,036.44	71,797.44	7,114.37	425.02	
BEVERLY.	18,650	140,501.94	2,266.67	3,024.41	749.24	92,874.22	13,600.57	—	
MELROSE.	15,715	99,013.11	2,340.00	1,120.00	939.92	66,993.57	5,999.75	651.20	
WOBURN.	15,708	72,500.71	2,075.00	948.97	651.39	49,704.51	4,202.84	27.00	
NEWBURYPORT.	14,949	56,632.46	1,700.00	840.00	108.80	40,296.34	3,698.07	—	
MAHAROUGH.	14,379	69,133.95	2,100.00	700.00	262.74	46,930.53	2,971.00	—	
33 Cities,	2,295,889	\$12,921,780.83	\$138,532.54	\$195,354.93	\$67,450.94	\$9,154,136.29	\$721,007.65	\$14,127.65	

TABLE VII. — *Maintenance of Departments* — Continued.

7. Education — Concluded.

CITIES.	F	G	H	I	J	K	L	M
	Transportation	Support of Truants	Janitors' Services	Fuel and Light	Maintenance of Buildings and Grounds	Furniture and Furnishings	Rent	Other Expenses
BOSTON,	\$3,338.51	\$56,082.68	\$263,891.09	\$155,525.32	\$340,090.36	\$47,024.90	\$29,393.74	\$105,773.46
WORCESTER,	867.14	2,657.04	52,986.14	42,770.03	37,687.57	1,502.85	1,543.00	2,012.06
FALL RIVER,	440.20	175.95	52,736.83	19,687.52	24,121.73	1,182.55	375.00	10,232.08
LOWELL,	300.00	4,025.13	50,477.12	19,223.78	37,049.53	1,587.86	12.50	11,583.03
CAMBRIDGE,	324.00	1,579.06	43,496.52	26,113.96	16,691.38	2,303.86	—	6,661.80
NEW BEDFORD,	751.00	822.69	27,347.98	18,661.02	23,905.39	3,355.14	4,867.68	14,002.62
LYNN,	400.00	1,824.57	28,628.52	16,039.62	7,339.81	4,421.26	1,500.00	8,632.70
SPRINGFIELD,	1,290.00	359.76	42,872.91	31,401.68	35,431.77	2,099.87	180.00	11,272.07
LAWRENCE,	—	1,075.86	22,025.03	3,486.97	24,727.48	185.81	2,295.00	1,707.88
SOMERVILLE,	—	548.72	25,895.12	19,641.47	18,323.46	734.88	—	1,073.35
HOLYOKE,	882.40	594.26	19,017.47	17,003.95	14,820.19	1,073.36	600.00	1,690.27
BROCKTON,	80.00	375.73	20,984.41	19,158.74	14,454.07	976.62	350.00	1,056.47
MALDEN,	—	328.15	15,944.34	16,624.58	12,767.69	460.96	—	2,373.66
HAVERHILL,	2,140.25	642.71	17,251.51	12,564.20	6,595.48	514.00	625.00	3,328.58
SALEM,	650.00	1,395.52	14,905.49	9,185.13	4,627.61	795.38	—	1,523.53
NEWTON,	1,863.65	224.01	21,622.60	17,452.00	14,385.65	2,516.62	551.25	858.82
FITCHBURG,	1,970.00	60.49	10,033.78	9,319.44	10,328.42	—	—	398.63
TAUNTON,	1,838.50	74.16	10,789.95	13,566.55	7,616.28	510.08	—	1,321.73
EVERETT,	—	142.71	15,045.90	12,552.94	7,708.39	1,809.97	198.87	845.70
QUINCY,	900.00	148.61	11,686.50	9,741.55	4,457.00	1,546.00	360.00	321.14
CHELSEA,	—	380.36	14,582.10	8,417.72	6,904.03	662.54	—	509.57
PITTSFIELD,	300.00	211.57	10,977.02	9,182.30	6,932.92	113.32	—	4,422.63
WALTHAM,	1,350.00	540.86	7,835.65	8,017.64	8,556.00	1,239.09	—	623.21
CHICPEE,	2,677.50	248.54	7,601.83	8,695.56	7,116.50	625.69	438.30	967.12
GLoucester,	2,200.00	540.14	11,539.40	7,140.75	8,558.21	180.17	44.00	1,333.09
MEDFORD,	—	120.71	9,697.00	12,682.54	4,220.41	668.69	—	188.39
NORTH ADAMS,	1,342.50	99.14	7,415.00	6,879.42	4,019.04	452.12	1,000.00	306.15
NORTHAMPTON,	829.10	—	7,983.66	8,416.20	5,031.16	684.00	80.00	1,180.86
BEVERLY,	4,102.42	650.42	8,393.09	8,832.59	4,589.28	893.94	—	525.09
MELROSE,	665.50	70.00	7,178.74	6,935.83	5,140.79	408.51	—	599.30
WOBURN,	—	—	5,039.12	5,257.84	3,765.83	107.69	212.00	517.52
NEWBURYPORT,	446.13	39.00	3,559.40	2,890.62	2,907.52	224.27	234.37	199.32
MARLBOROUGH,	1,757.28	169.29	3,981.15	4,030.15	5,306.27	200.70	366.67	358.17
33 Cities,	\$34,206.08	\$76,207.84	\$873,422.37	\$587,099.61	\$735,545.62	\$81,064.70	\$45,230.51	\$198,345.00

TABLE VII. — *Maintenance of Departments — Continued.*
8. *Libraries.*

CITIES.	Population of 1910	A Total Expenses	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON,	670,555	\$376,334.94	\$227,331.36	\$47,758.27	\$34,175.48	\$16,512.23	\$29,335.47	\$20,722.08
WORCESTER,	145,986	56,375.84	29,348.11	12,564.96	4,250.22	2,289.66	4,806.53	3,116.36
FALL RIVER,	119,295	28,042.55	17,035.83	4,414.78	1,544.52	2,619.54	1,521.11	906.77
LOWELL,	106,294	22,295.67	11,435.75	6,143.95	1,033.40	1,788.54	7,445.54	1,098.49
CAMBRIDGE,	104,839	30,364.64	16,486.01	7,560.58	1,287.76	1,411.88	885.07	2,733.34
NEW BEDFORD,	96,652	46,892.44	22,636.08	11,914.65	1,513.17	2,266.94	4,602.09	4,059.51
LANS,	89,336	24,764.39	12,889.13	5,443.97	1,110.45	2,230.60	1,230.46	1,859.78
SPRINGFIELD,	88,926	54,448.28	10,985.07	1,704.66	661.85	606.69	1,689.88	1,544.88
LAWRENCE,	85,892	16,297.74	13,101.67	10,302.47	3,470.11	2,240.18	1,370.75	649.59
SOMERVILLE,	77,236	32,826.80	7,941.06	4,209.58	1,148.25	159.47	523.08	2,341.62
HOLYOKE,	57,730	15,000.00	8,076.20	3,999.89	501.27	1,620.59	505.96	15,000.00
BROOKTON,	56,878	14,810.27	9,515.42	4,622.13	1,081.22	1,261.57	1,739.70	828.83
MALDEN,	44,404	17,151.11	6,690.21	2,557.37	978.57	972.54	68.33	2,547.20
HAVERHILL,	44,115	19,796.14	13,576.50	7,302.34	906.90	1,224.46	1,659.19	1,576.10
SALEM,	43,697	12,357.19	5,070.60	2,343.22	191.83	835.69	274.82	1,090.17
NEWTON,	39,806	27,925.32	4,824.95	2,831.06	800.37	1,123.85	466.57	3,255.93
FITCHBURG,	37,826	9,411.14	3,889.13	2,378.43	881.04	580.75	1,037.82	694.98
TAUNTON,	34,259	10,551.23	5,991.15	2,804.21	766.40	758.54	454.04	504.43
EVERETT,	33,484	8,785.88	3,999.75	1,109.47	340.17	944.15	1,016.60	402.42
QUINCY,	32,642	12,374.72	3,409.77	2,188.37	797.05	608.87	3,308.72	1,016.60
CHELSEA,	32,452	7,308.50	2,459.45	1,440.83	141.50	645.50	593.04	1,016.60
CHICPEE,	32,121	9,000.00	10.50	10.50	797.05	645.50	593.04	1,016.60
PITTSFIELD,	27,834	10,801.31	3,409.77	2,188.37	797.05	608.87	3,308.72	1,016.60
WALTHAM,	27,534	5,797.24	2,459.45	1,440.83	141.50	645.50	593.04	1,016.60
GLOUCESTER,	25,401	10.50	10.50	10.50	797.05	645.50	593.04	1,016.60
24,398								
MEDFORD,	23,150	10,072.46	5,175.18	2,001.15	797.03	526.19	430.25	1,142.66
NORTH ADAMS,	22,019	7,324.47	3,696.84	1,981.29	449.48	581.96	345.84	319.06
NORTHAMPTON,	19,431	24,975.54	8,930.28	10,898.75	689.19	1,731.13	914.07	1,812.12
BEVERLY,	18,650	6,887.80	3,452.69	1,714.41	353.30	310.66	501.72	555.02
MELROSE,	15,715	5,698.93	2,375.00	1,684.25	488.98	496.76	228.93	425.01
WOBURN,	15,308	8,864.38	5,117.17	1,509.90	500.34	599.52	280.39	857.06
NEWBURYPORT,	14,949	7,680.40	3,901.55	2,313.33	362.00	558.79	150.43	374.30
MANCHESTER,	14,579	4,687.61	2,541.03	1,184.15	237.90	308.99	210.60	174.97
33 Cities,	2,295,989	\$945,865.43	\$472,332.91	\$168,842.92	\$60,959.75	\$47,716.29	\$61,034.51	\$134,979.05

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*

9. Recreation.

CITIES.	Population of 1910	A		B	C. PARKS AND GARDENS		D	E	F. CELEBRATIONS AND ENTERTAINMENTS	
		Total Expenses	General Administration		Maintenance	Metropolitan Park Maintenance			Fourth of July	Band Concerts, etc.
BOSTON,	670,585	\$1,124,593.73	\$44,062.20		\$365,511.21	\$347,527.46	\$100,717.91	\$202,638.48	\$9,596.77	\$51,063.90
WORCESTER,	145,986	59,386.47	—		38,316.34	—	17,440.88	1,209.72	1,787.88	631.75
FALL RIVER,	119,295	20,388.41	2,460.29		17,778.12	—	—	—	—	150.00
LOWELL,	106,294	18,440.54	2,026.51		17,416.01	—	3,687.12	—	1,602.70	3,277.60
CAMBRIDGE,	104,339	66,487.38	—		15,583.46	32,935.16	13,637.79	1,699.77	1,198.81	1,032.40
NEW BEDFORD,	96,652	40,128.38	2,388.47		30,718.46	—	3,943.04	1,710.08	1,362.33	—
LYNN,	89,320	46,777.60	3,775.00		9,863.43	26,176.36	991.48	206.72	1,962.50	702.50
SPRINGFIELD,	88,820	59,552.28	4,305.44		45,177.72	—	7,669.12	570.00	1,500.00	—
LAURENCE,	86,892	14,275.69	1,571.77		8,028.41	—	1,104.24	3,302.08	100.00	169.19
SOMERVILLE,	77,236	37,827.13	—		8,246.86	21,892.75	4,998.60	2,152.92	500.00	36.00
BROCKTON,	57,720	18,915.97	1,427.78		10,060.06	—	3,130.40	984.27	—	1,313.46
MALDEN,	56,373	2,468.43	130.91		13.00	16,714.93	2,240.48	—	—	215.00
HAVERHILL,	44,115	9,864.27	1,553.40		3,486.15	—	3,964.86	—	676.39	469.30
SALEM,	43,637	10,680.06	304.83		6,542.30	—	898.57	103.92	500.00	400.00
NEWTON,	39,806	31,123.51	1,410.00		6,157.89	20,146.40	2,670.49	1,178.78	—	264.15
FITCHBURG,	37,826	8,720.05	—		6,913.17	—	1,757.10	559.59	—	337.25
TAUNTON,	34,259	1,830.89	—		4,432.55	—	4,013.50	—	280.00	—
EVERETT,	33,484	12,861.85	56.82		735.98	—	423.45	297.46	—	374.00
QUINCY,	32,042	19,270.28	—		3,625.44	8,020.05	52.44	493.10	—	14.00
CHELSEA,	32,452	11,152.52	—		1,306.35	15,528.78	870.15	550.00	—	—
PITTSFIELD,	32,121	6,624.31	—		2,285.81	7,361.96	900.96	603.79	—	—
WALHAM,	27,834	12,802.12	25.00		1,548.58	—	500.00	—	56.00	4,519.73
CHICOPPE,	25,401	1,540.13	—		2,002.27	8,964.04	1,247.34	263.48	300.00	25.00
GLOUCESTER,	24,398	2,136.50	—		839.01	—	676.12	245.13	—	501.52
MEDFORD,	23,150	12,731.03	—		1,333.15	—	56.70	—	—	—
NORTH ADAMS,	22,019	308.05	—		2,572.88	10,158.15	—	—	—	—
NORTHAMPTON,	19,431	811.17	—		308.05	—	—	—	—	125.00
BEVERLY,	18,650	2,963.24	85.76		1,102.07	—	481.25	785.36	499.80	14.00
MELROSE,	15,715	10,012.57	225.40		2,494.76	6,213.15	130.47	388.79	500.00	60.00
WOBURN,	15,308	4,561.51	—		591.61	3,508.96	177.04	—	248.90	35.00
NEWBURYPORT,	14,949	2,299.41	—		1,000.86	—	770.77	—	—	527.78
MARLBOROUGH,	14,579	808.60	—		456.58	—	—	—	—	352.02
33 Cities,	2,295,889	\$1,691,696.77	\$62,499.58		\$606,535.20	\$526,048.65	\$180,992.27	\$217,673.77	\$25,962.75	\$66,610.55
									\$5,374.00	

TABLE VII. — *Maintenance of Departments — Concluded.*
10. *Unclassified.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drink- ing Fountains	G All Other
BOSTON,	670,585	\$131,600.92	\$32,661.48	\$35,968.92	\$9,743.00	\$654.54	\$3,528.45	\$49,044.53
WORCESTER,	145,986	7,973.09	2,896.24	3,255.25	903.12	150.00	—	768.38
FALL RIVER,	119,205	8,258.01	4,692.70	1,771.40	939.32	20.00	—	1,434.59
LOWELL,	108,204	8,364.84	2,314.50	993.52	1,350.14	50.00	—	3,720.68
CAMBRIDGE,	104,589	9,249.67	3,836.97	2,045.16	1,200.00	148.55	734.20	1,284.79
NEW BEDFORD,	96,652	3,111.55	1,181.57	400.75	955.32	441.00	—	42.91
Lynn,	89,226	9,367.42	3,066.55	2,913.89	1,900.00	167.50	—	1,019.48
SPRINGFIELD,	88,926	7,557.49	3,177.50	3,589.98	965.00	15.00	90.01	—
LAWRENCE,	85,892	22,094.37	4,496.06	329.00	1,230.00	—	—	16,619.32
SOMERVILLE,	77,236	4,109.46	1,704.00	1,800.36	425.00	—	—	10
ROCKFORD,	57,759	3,437.81	904.00	718.33	575.00	—	—	1,240.48
ROCKTON,	56,878	4,728.51	2,539.14	1,393.36	631.70	—	161.25	18.06
MALDEN,	44,404	1,147.48	214.95	427.80	436.00	—	—	11.73
HAVERHILL,	44,115	3,310.53	1,219.00	—	375.00	431.52	85.38	1,009.63
SALEM,	43,667	3,156.17	988.86	1,133.16	580.00	57.00	—	177.15
NEWTON,	39,506	739.00	—	140.25	598.75	—	—	—
FITCHBURGH,	37,826	5,670.13	2,198.75	2,783.10	575.00	110.00	—	1.28
TAUNTON,	34,259	3,071.75	2,114.37	500.00	452.50	—	—	4.88
EVERETT,	33,484	2,894.96	1,530.99	706.92	450.00	62.50	191.55	190.00
QUINCY,	32,642	2,017.40	777.40	900.00	500.00	50.00	—	2,538.36
CHELSEA,	32,452	7,448.07	3,915.06	474.65	500.00	—	—	—
PITTSFIELD,	32,121	2,664.57	125.00	955.45	300.00	148.30	—	1,135.82
WALTHAM,	27,584	2,090.29	855.00	750.29	425.00	30.00	—	—
CHICOPEE,	25,401	3,563.92	2,575.37	663.55	325.00	—	—	—
GLOUCESTER,	24,398	3,555.22	2,101.95	844.35	350.00	—	—	538.92
MEDFORD,	23,150	2,412.32	30.00	707.90	356.00	—	200.00	—
NORTH ADAMS,	22,019	3,194.78	1,001.00	649.65	475.00	—	—	1,118.42
NORTHAMPTON,	19,431	1,668.84	270.15	891.06	250.00	257.63	—	1,069.13
BEVERLY,	18,650	3,954.88	375.00	2,453.53	500.00	55.17	—	571.18
MELROSE,	15,715	3,398.85	1,545.00	625.00	324.95	—	—	983.90
WOBURN,	15,308	2,929.06	1,170.00	745.81	450.00	—	—	566.25
NEWBURYPORT,	14,949	2,903.40	200.00	569.05	300.00	175.00	—	1,639.35
NARBOROUGH,	14,579	1,528.52	475.00	700.41	300.00	—	—	53.11
33 Cities,	2,295,889	\$284,044.28	\$87,503.65	\$72,585.85	\$29,107.80	\$3,023.71	\$4,993.84	\$86,829.43

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1910	A. PUBLIC SERVICE ENTERPRISES								B	C
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		ALL OTHER					
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous		
BOSTON,	670,585	\$1,429,488.32	—	\$652,562.04	\$310,435.29	\$13,140.78	\$159.67	—	\$453,190.54	\$83,361.10	\$3,039.57
WORCESTER,	145,986	86,666.71	—	86,472.84	—	—	193.87	—	—	22,784.53	13.50
FALL RIVER,	119,295	72,964.30	—	71,119.03	—	—	101.78	\$1,743.44	—	22,619.92	—
LOWELL,	106,294	149,183.01	—	148,372.85	—	—	810.16	—	—	11,347.51	25.00
CAMBRIDGE,	104,839	90,980.99	—	90,957.19	—	—	23.80	—	—	18,304.21	12.62
NEW BEDFORD,	96,652	61,899.05	—	60,473.60	—	—	—	1,425.45	—	36,827.57	—
LYNN,	89,336	95,175.06	—	95,175.06	—	—	—	—	—	39,161.51	2,700.00
SPRINGFIELD,	83,926	163,382.59	—	163,382.59	—	—	—	—	—	—	—
LAWRENCE,	85,892	51,862.19	—	51,862.19	—	—	—	—	—	13,632.23	—
SOMERVILLE,	77,236	59,349.42	—	39,775.60	19,573.82	—	—	—	—	—	—
HOLYOKE,	57,730	356,400.80	1,8274,206.44	32,194.36	—	—	—	—	—	5,125.15	—
BROCKTON,	56,878	44,367.82	—	44,367.82	7,453.74	—	107.03	—	—	11,891.91	25.00
MALDEN,	44,404	24,506.93	—	16,946.16	—	—	—	—	—	—	—
HAVERHILL,	44,115	33,510.15	—	33,501.20	—	—	14.95	—	—	419.57	160.00
SALEM,	43,697	47,349.89	—	46,651.81	—	96.25	601.83	—	—	8,134.97	132.50
NEWTON,	39,806	35,685.80	—	34,584.28	1,101.52	—	—	—	—	296.73	56.00
FITCHBURG,	37,826	67,945.34	—	67,945.34	—	—	—	—	—	9,654.01	—
TAUNTON,	34,259	88,169.70	52,297.51	35,872.19	—	—	—	—	—	6,606.52	—
EVERETT,	33,484	27,217.16	—	19,060.28	8,156.88	—	—	—	—	7,005.54	—
QUINCY,	32,642	21,999.31	—	12,345.85	9,253.46	—	400.00	—	—	6,597.50	998.15
CHELSEA,	32,452	23,838.61	—	15,279.78	8,613.83	—	—	—	—	—	—
PITTSFIELD,	32,121	27,741.81	—	27,390.22	—	—	351.59	—	—	—	—
WALTHAM,	27,834	31,910.21	—	31,710.21	—	—	200.00	—	—	11,364.45	—
CHICOPEE,	25,401	68,551.81	49,273.70	19,278.11	—	—	—	—	—	3,493.91	—
GLOUCESTER,	24,398	31,254.71	—	31,243.03	—	—	2.68	9.00	—	408.93	4.00
MEDFORD,	23,150	17,132.24	—	12,003.13	5,129.11	—	—	—	—	9,185.49	—
NORTH ADAMS,	22,019	9,625.47	—	8,953.74	—	—	671.73	—	—	4,901.48	—
NORTHAMPTON,	19,431	19,843.62	—	9,761.26	—	—	—	—	10,082.36	1,658.54	290.75
BEVERLY,	18,650	28,334.65	—	28,334.65	—	—	—	—	—	5,921.20	—
MELROSE,	15,715	15,136.31	—	11,440.78	3,605.47	—	90.06	—	—	6,815.03	—
WOBURN,	15,308	20,721.92	—	20,721.92	—	—	—	—	—	4,636.66	1.88
NEWBURYPORT,	14,949	16,828.71	—	16,828.71	—	—	—	—	—	297.06	15.00
MARLBOROUGH,	14,579	10,632.39	—	10,632.39	—	—	—	—	—	361.20	—
33 Cities,	2,295,889	\$3,329,718.00	\$375,777.65	\$2,097,200.26	\$373,323.12	\$13,237.03	\$3,729.15	\$3,177.89	\$463,272.90	\$352,819.43	\$7,503.97

¹ Includes \$121,810.29 for gas.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A		B. DEPARTMENTAL				
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON,	\$19,065,470.42	\$1,076,402.37	\$4,086,249.94	\$2,166,451.80	\$2,431,223.35	\$1,185,982.26	\$207,299.78
WORCESTER,	2,545,563.43	135,291.79	487,652.42	262,787.75	364,327.84	189,370.17	38,446.25
FALL RIVER,	1,322,470.65	91,702.44	361,438.15	150,099.98	175,131.70	84,573.60	21,454.26
LOWELL,	1,610,406.24	106,240.56	332,104.68	141,850.58	216,881.04	100,319.97	40,681.35
CAMBRIDGE,	1,832,541.00	116,757.56	361,462.70	252,621.62	257,925.99	60,524.07	26,760.26
NEW BEDFORD,	1,580,651.16	118,637.11	324,363.47	217,014.14	201,266.11	69,555.43	47,490.69
LYNN,	1,329,205.99	95,388.77	262,894.88	127,664.56	145,619.52	58,890.37	59,563.00
SPRINGFIELD,	1,929,211.59	87,045.02	395,387.32	178,927.95	270,240.46	51,882.09	18,589.04
LAWRENCE,	1,065,851.89	53,302.35	219,165.07	149,906.37	138,450.00	51,395.41	12,406.50
SOMERVILLE,	1,180,690.03	68,766.96	214,910.24	171,234.52	128,852.34	30,835.83	41,492.19
HOLYOKE,	1,152,036.66	71,121.75	199,915.75	71,900.03	77,637.80	65,162.03	3,877.00
BROCKTON,	867,959.98	55,981.78	178,380.22	89,500.24	101,889.54	43,657.62	29,561.79
MAIDEN,	691,435.65	39,378.89	118,885.23	78,269.78	90,299.14	20,202.25	15,517.10
HAVERHILL,	653,406.39	49,419.13	111,062.85	43,331.57	84,960.98	44,030.09	36,548.54
SALEM,	631,158.16	39,384.16	123,814.89	58,121.29	92,761.70	40,289.61	28,017.16
NEWTON,	1,015,711.48	63,732.75	221,411.88	93,619.62	150,237.50	4,874.00	4,874.00
FITCHBURG,	608,484.21	33,352.01	100,469.23	50,491.79	94,050.47	61,653.60	13,424.70
TAUNTON,	527,145.04	41,078.85	110,348.54	32,834.14	46,375.69	24,241.91	12,296.82
EVERETT,	493,933.77	37,685.16	87,715.25	39,027.29	47,713.29	13,954.52	8,981.50
QUINCY,	543,083.81	38,149.55	90,705.58	67,080.84	76,988.27	20,157.70	8,324.00
CHELSEA,	553,747.32	52,968.98	133,554.77	50,063.58	56,978.69	27,062.86	15,040.25
PITTSFIELD,	460,028.50	37,451.85	74,262.97	28,525.92	70,974.87	22,918.00	9,316.00
WALTHAM,	447,403.99	32,978.81	88,180.30	45,582.25	61,223.77	14,230.20	9,376.00
CHICOPEE,	350,397.56	20,428.96	91,248.95	18,553.65	49,250.85	19,886.29	4,693.01
GLOUCESTER,	473,340.75	37,893.75	111,613.72	18,465.94	88,551.52	34,413.24	17,902.00
MEDFORD,	426,124.61	32,801.50	73,723.36	33,564.74	67,491.83	13,810.58	8,431.00
NORTH ADAMS,	278,821.49	22,209.80	45,661.62	17,169.83	46,083.60	18,587.01	4,421.35
NORTHAMPTON,	295,365.22	16,188.37	38,751.31	14,027.38	44,714.52	14,832.50	6,004.98
BEVERLY,	431,052.82	27,002.28	80,865.35	16,723.53	84,187.20	16,680.35	17,025.40
MELROSE,	233,269.07	26,522.90	40,832.37	24,310.70	36,738.92	7,876.31	6,913.07
WOBURN,	261,185.50	20,470.15	49,333.49	17,291.93	39,060.12	14,807.89	5,966.80
NEWBURYPORT,	233,102.46	17,694.84	44,404.46	11,080.43	41,310.37	16,963.35	19,947.57
MARLBOROUGH,	215,501.89	19,546.69	45,143.17	11,685.94	29,818.04	13,539.10	8,646.68
33 Cities,	\$45,579,757.73	\$2,788,527.54	\$9,295,994.13	\$4,751,719.28	\$5,969,276.53	\$2,491,706.50	\$809,025.04

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded				C	D	E
	Education	Libraries	Recreation	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds
BOSTON,	\$4,763,442.34	\$376,324.94	\$1,124,593.73	\$131,600.92	\$1,429,488.32	\$83,361.10	\$3,039.57
WORCESTER,	834,487.57	56,375.84	59,386.47	7,973.09	86,666.71	22,784.53	13.50
FALL RIVER,	495,777.33	28,042.55	20,383.41	8,258.01	72,964.30	22,619.92	—
LOWELL,	182,461.49	22,295.67	18,649.54	8,364.84	149,183.01	11,347.51	25.00
CAMBRIDGE,	541,089.29	30,364.64	66,487.38	9,243.67	90,980.99	18,304.21	12.62
NEW BEDFORD,	422,415.22	46,892.44	40,128.38	3,111.55	61,899.05	36,827.57	—
LYNN,	367,173.82	24,764.39	40,777.69	9,367.42	95,175.06	33,161.51	2,760.00
SPRINGFIELD,	642,499.07	54,448.28	59,252.28	7,557.49	163,352.59	—	—
LAWRENCE,	322,463.97	16,297.74	14,275.69	22,694.37	51,862.19	13,632.23	—
SOMERVILLE,	390,485.14	32,826.80	37,827.13	4,109.46	59,349.42	—	—
HOLYOKE,	268,667.72	15,000.00	18,915.97	3,437.81	356,400.80	—	—
BROCKTON,	297,487.56	14,810.27	2,468.48	4,729.51	44,367.82	5,125.15	—
MALDEN,	239,728.29	17,151.11	25,432.54	1,147.48	24,506.93	11,891.91	25.00
HAVERHILL,	211,186.57	19,796.14	9,864.27	3,210.53	33,516.15	419.57	160.00
SALEM,	166,988.57	12,357.19	10,680.06	3,156.17	47,349.89	8,134.97	132.50
NEWTON,	351,324.08	27,925.32	31,123.51	739.00	35,685.80	296.73	56.00
FITCHBURG,	153,135.74	9,411.14	8,736.05	5,670.13	67,945.34	9,654.01	—
TAUNTON,	149,739.00	10,551.23	1,830.89	3,071.75	88,169.70	6,606.52	—
EVERETT,	260,021.37	8,785.88	12,861.85	2,964.96	27,217.16	7,005.54	—
QUINCY,	178,390.51	12,374.72	19,270.28	2,047.40	21,999.31	6,597.50	998.15
CHELSEA,	168,275.79	7,308.50	11,152.52	7,448.07	23,893.61	—	—
PITTSFIELD,	170,548.20	9,000.00	6,624.31	2,664.57	27,741.81	—	—
WALTHAM,	126,894.27	10,801.31	12,802.13	2,060.29	31,910.21	11,364.45	—
CHICOPEE,	106,383.84	5,797.24	1,540.13	3,563.92	68,551.81	3,498.91	—
GLOUCESTER,	127,193.12	10.50	2,136.50	3,855.22	31,254.71	408.93	4.00
MEDFORD,	144,768.06	10,072.46	12,731.03	2,412.32	17,132.24	9,155.49	—
NORTH ADAMS,	99,334.03	7,324.47	308.05	3,104.78	9,625.47	4,901.48	—
NORTHAMPTON,	111,627.70	24,975.54	811.17	1,688.84	19,843.62	1,688.54	260.75
BEVERLY,	140,501.94	6,887.80	2,968.24	3,954.88	28,334.65	5,921.20	—
MELROSE,	99,013.11	5,698.93	10,012.57	3,308.85	15,136.31	6,815.03	—
WOBURN,	72,500.71	8,864.38	4,561.51	2,929.06	20,721.92	4,636.66	1.88
NEWBURGH,	56,632.46	7,660.40	2,209.41	2,903.40	16,828.71	207.06	15.00
MALDENBOROUGH,	69,133.95	4,657.61	808.60	1,528.52	10,632.39	361.20	—
33 Cities,	\$12,921,780.83	\$945,865.43	\$1,691,696.77	\$284,044.28	\$3,329,718.00	\$352,819.43	\$7,503.97

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Tax Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I All Other
							Sewer	Park	Water		
BOSTON,	\$5,597,927.95	\$36,121.98	\$3,314,027.49	—	\$733,496.37	\$4,730.00	\$155,208.41	\$231,740.39	\$1,107,789.43	\$14,811.88	\$2.00
WORCESTER,	400,025.56	15,592.37	239,344.00	—	145,537.76	—	—	—	—	101.43	—
FALL RIVER,	291,023.32	4,357.64	230,704.45	\$7,391.51	46,850.00	—	—	—	—	1,719.72	—
LOWELL,	179,425.65	49,809.30	81,286.07	2,160.00	46,169.68	—	—	—	—	—	—
CAMBRIDGE,	564,624.00	3,927.62	305,321.80	1,500.00	122,494.60	110.00	47,337.39	83,642.59	—	240.00	—
NEW BEDFORD,	319,133.04	11,447.80	221,781.56	8,390.10	75,711.05	—	—	—	—	1,802.53	—
LYNN,	233,267.08	36,188.61	104,886.45	—	63,315.00	—	—	28,877.02	—	—	—
SPRINGFIELD,	3,575.00	3,575.00	145,296.00	—	90,205.00	—	—	—	—	—	—
LAWRENCE,	126,302.52	21,126.54	70,270.50	3,745.48	31,160.00	—	—	—	—	—	—
SOMERVILLE,	200,946.37	18,197.83	57,994.67	—	1,980.00	—	27,159.34	24,413.79	69,849.26	1,381.48	—
HOLYOKE,	141,102.41	16,263.85	75,154.17	—	49,684.39	—	—	—	—	—	—
BROCKTON,	141,895.53	16,481.54	59,854.63	—	63,772.50	—	—	—	—	1,786.86	—
MALDEN,	151,837.76	13,343.07	61,800.00	—	13,017.50	—	18,692.25	17,637.97	26,598.69	748.28	—
HAVERHILL,	103,538.28	12,559.45	51,764.83	—	38,240.00	—	—	—	—	1,024.00	—
SALEM,	53,363.80	8,851.70	40,612.31	—	3,878.76	21.12	—	—	—	—	—
NEWTON,	224,995.92	20,000.00	180,793.43	140.00	50,057.50	—	42,684.55	25,670.94	3,930.76	1,718.74	—
FITCHBURG,	69,938.86	9,815.86	36,463.50	2,717.80	20,825.00	—	—	—	—	116.70	—
TAUNTON,	98,957.02	7,336.19	43,339.33	1,515.67	46,765.83	—	—	—	—	—	—
EVERETT,	122,732.82	11,430.51	52,606.44	8,000.00	8,000.00	40.00	11,356.81	10,056.19	29,107.87	135.00	—
QUINCY,	156,637.25	13,719.24	50,018.06	—	26,248.17	—	16,163.85	16,466.94	33,020.99	—	—
CHELSEA,	186,886.57	20,136.85	104,673.66	—	12,000.00	—	10,588.91	8,748.65	30,738.50	—	—
PITTSFIELD,	69,716.70	3,390.79	33,518.43	—	32,807.48	—	—	—	—	—	—
WALTHAM,	74,624.17	4,032.17	25,950.50	238.23	18,550.00	427.00	15,086.29	10,340.00	—	—	—
CHICOPEE,	29,586.08	7,091.03	11,600.05	—	10,805.00	—	—	—	—	—	—
GLOUCESTER,	73,914.95	12,198.28	22,582.50	—	39,134.17	—	—	—	—	—	—
MEDFORD,	112,496.92	9,604.18	56,370.01	—	7,160.00	720.00	10,083.71	10,255.77	18,303.25	—	—
NORTH ADAMS,	34,520.82	4,470.88	22,570.64	174.31	7,304.99	—	—	—	—	—	—
NORTHAMPTON,	17,993.41	3,605.91	9,517.50	—	4,830.00	—	—	—	—	40.00	—
BEVERLY,	68,835.99	4,858.19	47,472.80	—	16,505.00	—	—	—	—	—	—
MELROSE,	79,623.83	8,193.63	33,603.56	1,028.55	9,721.40	—	7,092.05	7,117.62	12,866.12	—	—
WOBURN,	32,687.09	6,674.90	13,063.80	—	3,404.67	—	4,829.67	4,118.43	—	—	35.62
NEWBURYPORT,	39,110.22	3,392.78	22,854.94	—	21,053.08	—	—	—	—	—	—
MARLBOROUGH,	44,569.96	5,590.58	17,326.30	—	—	—	—	—	—	—	—
33 Cities,	\$10,380,467.93	\$423,386.27	\$5,845,034.98	\$29,001.65	\$1,873,657.40	\$6,048.12	\$366,334.10	\$479,086.30	\$1,332,204.87	\$25,626.62	\$37.62

DIVISION D.

INDEBTEDNESS.

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1911.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
BOSTON,	\$113,222,756.00	\$90,395,556.00	—	\$22,629,200.00	\$143,000.00	\$55,000.00	—	—
WORCESTER,	11,282,977.59	6,789,625.00	—	4,135,000.00	—	—	—	\$258,352.59
FALL RIVER,	7,388,917.50	5,997,750.00	\$141,167.50	1,250,000.00	—	—	\$100,000.00	—
LOWELL,	4,182,275.80	36,200.00	36,200.00	1,167,575.80	—	700,000.00	—	—
CAMBRIDGE,	11,506,350.00	8,449,250.00	25,000.00	3,084,100.00	8,000.00	—	—	—
NEW BEDFORD,	8,437,539.71	6,205,200.40	43,834.93	11,986,552.58	—	—	—	201,951.80
LYNN,	4,969,100.00	2,755,600.00	—	1,813,500.00	—	400,000.00	—	—
SPRINGFIELD,	6,580,900.00	4,107,900.00	—	2,443,000.00	—	—	—	—
LAWRENCE,	2,900,365.00	1,804,200.00	104,165.00	752,000.00	—	300,000.00	—	—
SOMERVILLE,	1,869,000.00	1,475,000.00	—	44,000.00	—	350,000.00	—	—
HOLYOKE,	3,565,200.00	1,949,000.00	—	1,366,200.00	—	250,000.00	—	—
BROCKTON,	3,827,800.00	1,577,800.00	—	1,850,000.00	—	400,000.00	—	—
MALDEN,	2,150,700.00	1,565,700.00	—	345,000.00	—	250,000.00	—	—
HAVERHILL,	2,553,980.12	1,442,980.12	—	951,000.00	—	160,000.00	—	—
SALEM,	2,198,400.00	975,900.00	—	122,500.00	—	100,000.00	—	—
NEWTON,	6,166,944.38	4,584,300.00	3,500.00	1,267,000.00	—	325,000.00	—	37,144.98
FITCHBURG,	1,739,326.94	889,577.50	50,749.44	474,000.00	—	125,000.00	200,000.00	—
TAUNTON,	2,441,108.33	1,164,983.33	39,625.00	1,186,500.00	—	50,000.00	—	—
EVERETT,	1,741,115.00	1,263,615.00	—	200,000.00	500.00	277,000.00	—	—
QUINCY,	2,472,633.00	1,374,633.00	—	698,000.00	—	400,000.00	—	—
CHELSEA,	2,562,135.00	1,975,960.00	—	330,000.00	—	246,185.00	—	—
PATTSFIELD,	2,051,500.40	992,500.40	—	1,079,000.00	—	50,000.00	—	—
WALTHAM,	1,171,580.50	625,140.00	819.50	443,000.00	10,600.00	92,000.00	—	—
CHICOPPE,	729,200.00	277,700.00	—	256,500.00	—	195,000.00	—	—
GLOUCESTER,	1,862,825.00	563,725.00	—	1,056,000.00	—	233,100.00	—	—
MEDFORD,	1,925,882.54	1,478,882.54	—	170,000.00	18,000.00	250,000.00	—	—
NORTH ADAMS,	853,183.11	638,980.02	5,163.09	206,150.00	—	3,000.00	—	—
NORTHAMPTON,	394,000.00	239,000.00	—	123,000.00	—	30,000.00	—	—
BEVERLY,	1,243,950.00	970,950.00	—	233,000.00	—	40,000.00	—	—
MELROSE,	1,419,104.17	974,171.86	27,332.31	260,000.00	—	157,600.00	—	—
WOBURN,	571,816.84	356,800.00	—	121,000.00	—	88,967.24	—	5,040.60
NEWBURYPORT,	847,250.00	491,250.00	—	326,000.00	—	—	—	—
MALBOROUGH,	969,225.34	337,206.02	—	527,000.00	—	105,000.00	—	19.32
33 Cities,	\$216,839,121.87	\$156,839,491.99	\$477,556.77	\$52,906,602.58	\$130,100.00	\$5,652,852.24	\$300,000.00	\$502,518.29

1 Includes \$100,000 trust funds used for water construction; also \$108,552.58 wharf bonds.

TABLE XII. — *Relation of Indebtedness to Valuation — 1911.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1911, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes *funded* or *fixed* debt and also temporary debt. If the amount of tax loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Population of 1910	Percentage of Net Debt of Valuation	Valuation of 1911	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 CAMBRIDGE, . . .	104,839	6.87	\$111,581,235	\$11,566,350.00	\$3,903,970.88	\$7,662,379.12
2 CHELSEA, . . .	32,452	6.80	27,543,200	2,305,950.00	433,262.00	1,872,688.00
3 GLOUCESTER, . . .	24,398	6.70	24,162,132	1,619,725.00	—	1,619,725.00
4 NEW BEDFORD, . . .	96,652	6.49	95,573,234	8,235,587.91	2,035,119.91	6,200,468.00
5 TAUNTON, . . .	34,259	6.24	23,362,751	2,391,108.33	934,396.61	1,456,711.72
6 PITTSFIELD, . . .	32,121	6.20	32,307,791	2,001,590.40	—	2,001,590.40
7 BROCKTON, . . .	56,878	6.09	46,307,353	3,427,800.00	609,230.42	2,818,569.58
8 QUINCY, . . .	32,642	6.04	34,300,615	2,072,633.00	—	2,072,633.00
9 HOLYOKE, . . .	57,730	5.54	51,843,656	3,315,200.00	441,997.12	2,873,202.88
10 FALL RIVER, . . .	119,295	5.19	94,829,978	7,388,917.50	2,463,571.12	4,925,346.38
11 NORTH ADAMS, . . .	22,019	5.13	16,577,034	850,193.11	—	850,193.11
12 HAVERHILL, . . .	44,115	5.02	34,396,384	2,393,980.12	665,763.69	1,728,216.43
13 BOSTON, . . .	670,585	5.00	1,443,974,079	113,167,756.00	40,911,493.02	72,256,262.98
14 NEWBURYPOR, . . .	14,949	4.98	13,114,410	817,250.00	164,055.69	653,194.31
15 WORCESTER, . . .	145,986	4.36	147,302,240	11,024,625.00	4,597,663.29	6,426,961.71
16 SPRINGFIELD, . . .	88,926	4.36	128,053,034	6,550,900.00	968,067.33	5,582,832.67
17 LYNN, . . .	89,336	4.35	77,866,819	4,569,100.00	1,183,832.30	3,385,217.70
18 NEWTON, . . .	39,806	4.30	75,264,355	5,804,800.00	2,570,033.03	3,234,761.97
19 MARLBOROUGH, . . .	14,579	4.28	10,349,021	864,206.02	421,296.24	442,909.78
20 WOBURN, . . .	15,308	4.13	11,561,370	477,800.00	—	477,800.00
21 EVERETT, . . .	33,484	3.84	29,117,850	1,464,115.00	346,610.97	1,117,504.03
22 MELROSE, . . .	15,715	3.83	16,897,625	1,261,504.17	613,488.25	648,015.92
23 CHICOPEE, . . .	25,401	3.75	14,249,150	534,200.00	—	534,200.00
24 FITCHBURG, . . .	37,826	3.64	32,084,891	1,614,326.94	447,413.20	1,166,913.74
25 LAWRENCE, . . .	85,892	3.42	70,836,993	2,660,365.00	235,586.56	2,424,778.44
26 SALEM, . . .	43,697	3.28	33,448,900	1,098,400.00	—	1,098,400.00
27 MALDEN, . . .	44,404	3.20	40,072,236	1,900,700.00	620,130.49	1,280,569.51
28 LOWELL, . . .	106,294	3.02	81,581,268	3,482,275.80	1,018,386.41	2,463,889.39
29 BEVERLY, . . .	18,650	2.84	38,330,245	1,203,950.00	116,748.51	1,087,201.49
30 MEDFORD, . . .	23,150	2.37	25,231,300	1,675,882.54	1,079,088.41	596,794.13
31 SOMERVILLE, . . .	77,236	2.26	67,284,066	1,519,000.00	—	1,519,000.00
32 NORTHAMPTON, . . .	19,431	1.99	15,457,027	364,000.00	55,975.00	308,025.00
33 WALTHAM, . . .	27,834	1.78	26,779,630	1,079,559.50	601,620.05	477,939.45
33 Cities, . . .	2,295,889	4.79	\$2,991,641,872	\$210,703,751.34	\$67,438,855.50	\$143,264,895.84

¹ Includes Hyde Park.

TABLE XIII. — *Debt Transactions for 1911 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table XIV, on page 68. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 23, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting in the city of Pittsfield, where \$114,000 of water bonds were refunded.

CITIES.	INCURRED						CANCELLED							
	General Loans	Public Service Enterprise Loans	Cemeter- y Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemeter- y Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
BOSTON.	\$2,576,500.00	\$950,000.00	-	\$5,600,000.00	-	-	-	\$2,215,750.00	\$90,000.00	-	\$5,600,000.00	-	-	-
Worcester.	705,000.00	285,000.00	-	1,100,000.00	\$100,000.00	-	\$253,352.59	95,000.00	-	-	1,100,000.00	-	-	\$221,976.35
FALL RIVER.	375,000.00	-	-	450,000.00	-	\$7,674.50	-	287,000.00	-	-	450,000.00	-	-	-
LOWELL.	312,450.00	100,000.00	-	1,200,000.00	-	-	-	269,164.20	83,700.00	-	1,200,000.00	-	-	-
CAMBRIDGE.	365,200.00	34,000.00	\$3,000.00	400,000.00	-	-	-	101,000.00	197,500.00	-	400,000.00	-	-	-
New Bedford.	1,026,200.40	176,552.58	-	900,000.00	-	-	201,951.80	233,938.71	10,000.00	-	900,000.00	-	-	150,939.61
LYNN.	354,000.00	175,000.00	-	1,500,000.00	-	-	-	374,000.00	10,000.00	-	1,700,000.00	-	-	-
SPRINGFIELD.	340,000.00	-	-	450,000.00	-	-	-	114,200.00	20,000.00	-	450,000.00	-	-	-
LAVERGNE.	-	-	-	1,100,000.00	-	8,018.00	-	122,000.00	2,000.00	-	1,150,000.00	-	-	-
SOMERVILLE.	188,000.00	-	-	750,000.00	-	-	-	163,000.00	6,000.00	-	750,000.00	-	-	-
HOLYOKE.	275,000.00	110,000.00	-	700,000.00	-	-	-	180,000.00	-	-	750,000.00	-	-	-
BROCKTON.	187,000.00	200,000.00	-	800,000.00	-	-	-	160,000.00	-	-	800,000.00	-	\$300.00	-
MALDEN.	56,000.00	12,000.00	-	700,000.00	-	-	-	140,950.00	-	-	700,000.00	-	-	-
HAVERHILL.	166,000.00	-	-	477,000.00	-	-	-	68,400.00	-	-	477,000.00	-	-	-
SALAM.	26,000.00	19,500.00	-	400,000.00	-	-	-	96,500.00	5,000.00	-	400,000.00	-	-	-
NEWTON.	80,000.00	-	-	1,130,000.00	-	-	37,035.74	72,850.00	17,500.00	\$1,300.00	1,150,000.00	-	-	41,576.20
FITCHBURG.	37,500.00	17,000.00	-	470,000.00	200,000.00	2,100.00	-	319,500.00	4,000.00	-	400,000.00	\$54,500.00	-	-
TAUNTON.	99,133.33	25,000.00	-	350,000.00	-	3,050.00	-	86,839.50	105,000.00	-	352,000.00	-	-	-
EVERETT.	95,812.00	-	-	337,000.00	-	-	-	68,700.00	39,500.00	-	335,000.00	-	-	-
QUINCY.	281,233.00	30,000.00	-	475,000.00	-	-	-	191,675.00	48,500.00	500.00	445,000.00	-	-	-
CHILSEA.	491,550.00	30,000.00	-	429,975.00	-	-	-	144,945.00	-	3,000.00	523,001.00	-	-	-
PITTSFIELD.	205,850.00	600,000.00	-	175,000.00	-	-	-	1,081,500.00	48,500.00	-	435,000.00	-	-	-
WALTHAM.	5,700.00	-	-	282,000.00	-	-	-	168,400.00	162,000.00	-	175,000.00	-	-	-
CHICOPPEE.	8,000.00	-	-	295,000.00	-	-	-	80,240.00	52,000.00	700.00	285,000.00	-	3,405.00	-
GLOUCESTER.	110,000.00	30,000.00	-	385,100.00	30,000.00	-	-	45,000.00	20,500.00	-	385,000.00	-	-	-
MEDFORD.	48,200.00	-	-	400,000.00	-	-	-	71,875.00	52,000.00	-	383,100.00	30,000.00	-	-
NORTH ADAMS.	42,353.34	-	-	198,000.00	-	615.31	-	65,294.42	40,200.00	-	255,000.00	-	-	-
BEVERLY.	7,000.00	-	-	180,000.00	17,000.00	-	-	52,563.34	13,000.00	-	190,000.00	18,800.00	-	-
MELROSE.	78,450.00	-	-	380,000.00	-	-	-	541,500.00	300,000.00	-	417,000.00	-	-	-
WOBURN.	121,310.00	10,000.00	-	282,600.00	-	2,487.93	-	38,155.69	3,000.00	-	286,600.00	-	-	-
NEWBURYPORT.	69,750.00	43,000.00	-	199,894.36	-	-	5,049.60	44,150.00	7,500.00	-	200,582.61	-	-	-
MARLBOROUGH.	33,500.00	3,000.00	-	200,000.00	-	-	19.32	144,750.00	15,000.00	-	175,000.00	-	-	-
33 Cities.	\$6,874,922.07	\$2,901,052.58	\$8,000.00	\$22,849,569.36	\$337,000.00	\$23,945.74	\$502,409.05	\$7,959,390.86	\$1,411,000.00	\$5,500.00	\$23,299,353.61	\$93,300.00	\$3,705.00	\$423,557.98

¹ In anticipation of state aid for Smith's Agricultural School and Northampton School of Industries.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1911.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON,	\$755,906.36	\$101,303.41	\$654,602.95	\$45,447.02	\$202,017.78	\$407,138.15
WORCESTER,	107,520.95	107,520.95	-	-	-	-
FALL RIVER,	11,456.00	11,456.00	-	-	-	-
LOWELL,	-	-	-	-	-	-
CAMBRIDGE,	58,349.98	2,000.00	56,349.98	26,051.83	30,298.15	-
NEW BEDFORD,	18,071.02	18,071.02	-	-	-	-
LYNN,	9,663.82	-	9,663.82	-	9,663.82	-
SPRINGFIELD,	-	-	-	-	-	-
LAWRENCE,	-	-	-	-	-	-
SOMERVILLE,	54,773.79	5,333.61	49,440.18	14,931.20	8,937.77	25,671.21
HOLIOKE,	8,083.42	8,083.42	-	-	-	-
BROCKTON,	28,473.04	2,532.05	25,940.99	10,276.31	5,889.05	9,775.63
MALDEN,	-	-	-	-	-	-
HAVERHILL,	6,400.00	6,400.00	-	-	-	-
SALEM,	29,491.87	8,700.00	20,791.87	9,696.40	9,650.83	1,444.64
NEWTON,	5,594.60	5,594.60	-	-	-	-
FITCHBURG,	-	-	-	-	-	-
TAUNTON,	29,058.77	675.00	29,733.77	6,243.55	3,342.41	10,697.81
EVERETT,	21,361.06	-	21,361.06	5,553.23	5,553.23	12,135.98
QUINCY,	20,019.13	-	20,019.13	5,821.39	2,900.63	11,297.11
CHELSEA,	-	-	-	-	-	-
PITTSFIELD,	6,871.06	-	6,871.06	3,437.06	3,444.00	-
WALTHAM,	-	-	-	-	-	-
CHICOPEE,	-	-	-	-	-	-
GLOUCESTER,	-	-	-	-	-	-
MEDFORD,	15,678.03	-	15,678.03	5,543.65	3,407.51	6,726.87
NORTH ADAMS,	-	-	-	-	-	-
NORTHAMPTON,	1,000.00	1,000.00	-	-	-	-
BEVERLY,	-	-	-	-	-	-
MELROSE,	11,007.81	-	11,007.81	3,899.44	2,379.78	4,728.59
WOBURN,	4,026.11	-	4,026.11	2,655.18	1,370.93	-
NEWBURYPORT,	-	-	-	-	-	-
MARLBOROUGH,	-	-	-	-	-	-
33 Cities,	\$1,194,706.82	\$278,670.06	\$916,036.76	\$137,664.88	\$288,755.89	\$489,615.99

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1911.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON,	\$3,005,417.25	\$229,750.00	\$2,019,760.89	\$755,906.36	7.65	67.20	25.15
WORCESTER,	489,275.34	—	381,754.39	107,520.95	—	78.02	21.98
FALL RIVER,	349,686.06	54,000.00	284,230.06	11,456.00	15.44	81.28	3.28
LOWELL,	308,364.20	277,864.20	30,500.00	—	90.11	9.89	—
CAMBRIDGE,	430,564.76	12,500.00	365,714.78	58,349.98	2.86	83.77	13.37
NEW BEDFORD,	340,943.73	186,938.71	141,934.00	18,071.02	53.88	40.91	5.21
LYNN,	251,787.27	60,000.00	182,123.45	9,663.82	23.83	72.33	3.84
SPRINGFIELD,	225,478.41	134,200.00	91,278.41	—	59.52	40.48	—
LAWRENCE,	144,949.32	124,000.00	20,949.32	—	85.55	14.45	—
SOMERVILLE,	223,773.79	169,000.00	—	54,773.79	75.52	—	24.48
HOLYOKE,	208,995.23	141,100.00	67,895.23	—	67.51	32.49	—
BROCKTON,	164,781.43	140,950.00	15,748.01	8,083.42	85.54	9.56	4.90
MALDEN,	112,773.04	68,700.00	15,600.00	28,473.04	60.92	13.83	25.25
HAVERHILL,	137,445.00	66,500.00	64,545.00	6,400.00	48.38	46.96	4.66
SALEM,	91,650.00	91,650.00	—	—	100.00	—	—
NEWTON,	200,491.87	61,000.00	110,000.00	29,491.87	30.43	54.86	14.71
FITCHBURG,	122,784.10	91,839.50	25,300.00	5,594.60	74.83	20.61	4.56
TAUNTON,	105,683.64	15,400.00	90,283.64	—	14.58	85.42	—
EVERETT,	108,958.77	80,000.00	8,000.00	20,958.77	73.42	7.34	19.24
QUINCY,	217,806.06	196,445.00	—	21,361.06	90.19	—	9.81
CHELSEA,	82,138.13	—	62,119.00	20,019.13	—	75.63	24.37
PITTSFIELD,	124,400.00	124,400.00	—	—	100.00	—	—
WALTHAM,	85,434.20	33,345.00	45,218.14	6,871.06	39.03	52.93	8.04
CHICOPEE,	65,500.00	65,500.00	—	—	100.00	—	—
GLOUCESTER,	123,875.00	123,875.00	—	—	100.00	—	—
MEDFORD,	55,188.44	2,000.00	37,510.41	15,678.03	3.62	67.97	28.41
NORTH ADAMS,	44,430.00	44,430.00	—	—	100.00	—	—
NORTHAMPTON,	42,300.00	39,500.00	1,800.00	1,000.00	93.38	4.26	2.36
BEVERLY,	121,000.00	98,000.00	23,000.00	—	80.99	19.01	—
MELROSE,	65,370.76	41,155.69	13,207.26	11,007.81	62.96	20.20	16.84
WOBURN,	60,676.11	56,650.00	—	4,026.11	93.36	—	6.64
NEWBURYPORT,	44,000.00	30,000.00	14,000.00	—	68.18	31.82	—
MARLBOROUGH,	47,054.00	32,050.00	15,004.00	—	68.11	31.89	—
33 Cities,	\$8,214,900.91	\$2,892,743.10	\$4,127,450.99	\$1,194,706.82	35.21	50.25	14.54

DIVISION E.

CASH BALANCES.

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1911						CASH AT END OF 1911					
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
BOSTON,	\$9,642,203.28	\$6,508,481.69	\$2,779,760.02	—	\$141,506.16	\$212,456.41	\$12,500,283.49	\$8,451,070.17	\$3,670,863.02	—	\$174,457.97	\$203,902.33
WORCESTER,	333,577.58	294,407.26	47,104.98	—	12,065.34	—	601,002.22	423,980.13	164,363.29	—	12,658.80	—
FALL RIVER,	669,705.70	361,594.48	276,191.07	—	1,298.59	621.56	675,406.01	330,360.15	343,071.12	—	1,345.52	682.22
LOWELL,	200,850.40	198,119.11	5,019.55	—	3,711.74	—	165,508.34	151,538.79	9,587.31	—	4,382.24	—
CAMBRIDGE,	399,643.35	344,800.53	43,347.56	—	2,474.40	9,020.86	218,546.26	152,448.98	49,070.88	—	3,272.43	13,753.97
NEW BEDFORD,	333,490.00	300,484.04	363.27	—	20,940.57	11,702.12	396,864.97	352,265.54	18,398.67	—	16,833.17	9,367.59
LYNN,	209,507.95	174,103.83	27,482.31	\$1,018.75	5,718.16	—	237,794.75	218,718.62	14,282.30	\$10.17	4,495.73	287.93
SPRINGFIELD,	1,643,346.80	1,532,604.90	90,741.90	—	—	1,184.90	1,221,086.53	1,127,369.20	94,317.33	—	—	—
LAWRENCE,	161,189.90	110,965.69	50,123.98	—	100.23	—	82,800.53	24,501.28	58,186.56	—	112.69	—
SOMERVILLE,	107,788.97	106,752.80	—	—	218.39	817.78	110,329.09	108,586.88	—	—	873.20	869.01
HOLYOKE,	330,578.31	284,945.10	95,633.21	—	—	—	447,094.17	358,512.05	88,582.12	—	—	—
BROCKTON,	217,300.41	200,388.96	16,837.45	—	4.00	—	255,699.31	230,161.02	23,330.42	—	2,179.88	28.49
MALDEN,	64,559.50	40,458.77	4,701.50	—	9,399.23	—	47,831.28	35,767.90	3,672.51	—	8,890.87	—
HAYVERHILL,	123,401.53	122,632.11	671.35	—	98.07	—	72,234.91	71,586.89	413.69	—	284.33	—
SALEM,	97,006.70	87,852.43	—	—	8,351.15	772.12	54,299.71	41,181.67	—	—	12,636.65	481.39
NEWTON,	160,292.93	153,572.73	3,111.73	—	2,111.42	1,497.05	135,428.43	129,512.49	1,727.12	280.99	2,410.78	1,497.05
FITCHBURG,	81,568.31	44,078.52	33,708.56	—	3,589.25	191.98	55,137.31	35,208.60	15,665.70	—	4,071.03	191.98
TAUNTON,	53,875.00	43,707.30	5,773.06	—	3,251.74	1,142.90	88,913.21	77,639.00	7,291.40	—	3,430.56	252.25
EVERETT,	187,334.06	88,039.89	96,231.81	—	2,717.05	345.31	126,860.61	87,165.57	37,110.97	—	1,536.76	1,047.31
QUINCY,	104,303.71	79,423.45	—	—	11,630.26	13,250.00	135,746.04	123,399.06	—	—	11,545.98	800.00
CHELSEA,	25,612.10	24,612.10	—	—	—	1,000.00	53,541.41	51,541.41	—	—	—	2,000.00
PITTSFIELD,	33,686.72	33,686.72	—	—	—	121,712.62	121,712.62	121,712.62	—	—	—	—
WALTHAM,	24,916.80	7,178.13	15,745.81	—	267.01	1,725.85	11,597.72	7,288.06	3,380.05	—	252.01	677.60
CHICOPEE,	43,690.74	43,690.74	—	—	—	—	130,387.25	130,387.25	—	—	—	—
GLOUCESTER,	28,376.24	28,376.24	—	—	—	—	25,678.66	25,678.66	—	—	—	—
MEDFORD,	81,746.46	60,774.25	18,310.41	—	944.30	1,717.50	108,010.83	96,959.51	7,205.87	—	2,877.75	967.70
NORTH ADAMS,	9,352.78	9,150.28	—	202.50	—	2,519.25	2,519.25	2,404.64	—	114.61	—	—
NORTHAMPTON,	54,655.80	54,547.99	107.87	—	—	—	52,226.90	52,226.90	—	—	—	—
BERYD,	98,342.76	92,565.29	5,411.16	—	366.31	—	198,009.79	121,002.65	1,748.51	—	1,095.23	74,163.39
MELROSE,	25,973.11	1,612.44	24,172.32	—	15.80	172.55	48,203.43	46,882.73	1,128.25	—	36	192.09
WOBURN,	8,780.38	8,716.39	—	—	1,063.99	3,131.90	3,131.90	1,246.18	—	—	1,885.72	—
NEWBURGH,	38,578.29	25,259.79	1,631.21	—	1,067.63	39.66	21,841.34	19,408.01	146.12	—	2,247.55	39.66
MARLBOROUGH,	54,597.57	25,130.26	25,661.12	—	3,806.19	—	29,583.09	21,009.96	6,609.75	—	1,963.38	—
33 Cities,	\$15,716,833.20	\$11,542,694.21	\$3,667,943.21	\$1,221.25	\$247,315.98	\$257,658.55	\$18,435,920.86	\$13,228,968.58	\$4,620,152.96	\$405.77	\$275,191.59	\$311,201.96

PART II.

TOWNS OVER 5,000 POPULATION.

Fiscal Years of Towns over 5,000 Population.

The data given in the tables in Part II are for the fiscal years ending in the several towns as follows:

Towns. (Population over 5,000)	Fiscal Year Ending	Population Group	Pages of Report
Abington,	Dec. 31, 1911	15	108, 109
Adams,	Dec. 31, 1911	3	84, 85
Amesbury,	Dec. 31, 1911	6	90, 91
Amherst,	Feb. 1, 1912	17	112, 113
Andover,	Jan. 9, 1912	10	98, 99
Arlington,	Dec. 31, 1911	5	88, 89
Athol,	Jan. 31, 1912	8	94, 95
Attleborough,	Dec. 31, 1911	1	80, 81
Belmont,	Dec. 31, 1911	15	108, 109
Blackstone,	Mar. 1, 1912	14	106, 107
Braintree,	Dec. 31, 1911	9	96, 97
Bridgewater,	Dec. 31, 1911	10	98, 99
Brookline,	Dec. 31, 1911	-	78, 79
Chelmsford,	Feb. 29, 1912	18	114, 115
Clinton,	Jan. 31, 1912	2	82, 83
Concord,	Jan. 31, 1912	12	102, 103
Danvers,	Dec. 31, 1911	6	90, 91
Dedham,	Jan. 31, 1912	7	92, 93
Easthampton,	Feb. 1, 1912	8	94, 95
Easton,	Dec. 31, 1911	17	112, 113
Fairhaven,	Jan. 31, 1912	17	112, 113
Frammingham,	Feb. 29, 1912	3	84, 85
Franklin,	Jan. 31, 1912	15	108, 109
Gardner,	Dec. 31, 1911	2	82, 83
Grafton,	Feb. 1, 1912	14	106, 107
Great Barrington,	Feb. 1, 1912	13	104, 105
Greenfield,	Jan. 1, 1912	5	88, 89
Hudson,	Dec. 31, 1911	12	102, 103
Ipswich,	Dec. 31, 1911	14	106, 107
Leominster,	Dec. 31, 1911	1	80, 81
Mansfield,	Dec. 31, 1911	16	110, 111
Marblehead,	Feb. 10, 1912	10	98, 99
Maynard,	Feb. 1, 1912	12	102, 103
Methuen,	Dec. 31, 1911	4	86, 87
Middleborough,	Dec. 31, 1911	9	96, 97
Milford,	Jan. 20, 1912	2	82, 83
Milton,	Dec. 31, 1911	10	98, 99
Montague,	Jan. 31, 1912	11	100, 101
Natick,	Jan. 31, 1912	6	90, 91
Needham,	Dec. 31, 1911	17	112, 113
North Andover,	Dec. 31, 1911	15	108, 109
North Attleborough,	Jan. 31, 1912	6	90, 91
Northbridge,	Dec. 31, 1911	7	92, 93
Norwood,	Jan. 31, 1912	9	96, 97
Orange,	Feb. 1, 1912	16	110, 111
Palmer,	Feb. 15, 1912	8	94, 95
Peabody,	Jan. 15, 1912	2	82, 83
Plymouth,	Dec. 31, 1911	4	86, 87
Reading,	Dec. 31, 1911	13	104, 105
Revere,	Jan. 31, 1912	1	80, 81
Rockland,	Dec. 31, 1911	11	100, 101
Saugus,	Dec. 31, 1911	9	96, 97
Southbridge,	Dec. 31, 1911	4	86, 87
Spencer,	Mar. 1, 1912	12	102, 103
Stoneham,	Dec. 31, 1911	11	100, 101
Stoughton,	Dec. 31, 1911	13	104, 105
Swampscott,	Dec. 31, 1911	13	104, 105
Wakefield,	Dec. 31, 1911	5	88, 89
Ware,	Mar. 1, 1912	8	94, 95
Watertown,	Dec. 31, 1911	3	84, 85
Webster,	Dec. 31, 1911	4	86, 87
Wellesley,	Dec. 31, 1911	16	110, 111
Westborough,	Dec. 31, 1911	16	110, 111
Westfield,	Jan. 20, 1912	1	80, 81
West Springfield,	Feb. 15, 1912	7	72, 73
Weymouth,	Dec. 31, 1911	3	84, 85
Whitman,	Dec. 31, 1911	11	100, 101
Winchendon,	Dec. 31, 1911	14	106, 107
Winchester,	Dec. 31, 1911	7	92, 93
Winthrop,	Dec. 31, 1911	5	88, 89

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions.* Towns
TOWN OF BROOKLINE.

RECEIPTS.		POPULATION 27,792
REVENUE.		\$1,568,580.01
General,		1,397,039.44
<i>Taxes,</i>		<i>1,392,573.58</i>
Property and poll,		1,158,563.44
Corporation, bank, etc.,		234,010.14
<i>Licenses and permits,</i>		<i>971.75</i>
<i>Fines and forfeits,</i>		<i>877.33</i>
<i>Grants and gifts,</i>		<i>2,616.78</i>
For expenses,		2,616.78
For outlays,		—
<i>All other,</i>		—
Commercial,		171,540.57
<i>Special assessments,</i>		<i>12,826.89</i>
To meet expenses,		—
To meet outlays,		12,826.89
<i>Privileges,</i>		<i>5,380.57</i>
<i>Departmental,</i>		<i>34,955.21</i>
General government,		415.13
Protection of persons and property,		13,477.93
Health and sanitation,		1,859.84
Highways,		5.15
Charities,		435.02
Soldiers' benefits,		1,121.00
Education,		6,056.41
Libraries,		1,156.05
Recreation,		10,428.68
Unclassified,		—
<i>Public service enterprises,</i>		<i>104,955.11</i>
Electric light,		—
Water,		104,321.79
All other,		633.32
<i>Cemeteries,</i>		<i>4,232.50</i>
<i>Interest,</i>		<i>9,190.29</i>
On sinking funds,		—
On trust and investment funds,		2,834.09
All other,		6,356.20
NON-REVENUE.		\$953,615.76
Offsets to outlays,		16,202.65
<i>Departmental,</i>		<i>13,394.07</i>
<i>Public service enterprises,</i>		<i>2,808.58</i>
<i>Cemeteries,</i>		—
Municipal indebtedness,		709,000.00
<i>Loans, general purposes,</i>		<i>134,000.00</i>
<i>Loans, public service enterprises,</i>		—
<i>Loans, cemeteries,</i>		—
<i>Bonds refunded, current year,</i>		—
<i>Temporary loans (including tax loans),</i>		<i>575,000.00</i>
<i>Unpaid warrants or orders, current year,</i>		—
<i>Premiums,</i>		—
Transfers,		424.11
<i>From sinking funds,</i>		—
<i>All other,</i>		424.11
Refunds,		2,807.13
Agency, trust, and investment,		225,181.87
<i>Taxes and licenses for State,</i>		<i>152,134.25</i>
<i>Taxes for county,</i>		<i>70,597.49</i>
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		<i>2,490.13</i>
<i>All other,</i>		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$1,584,782.66
Premiums,		—
Municipal indebtedness,		709,000.00
Transfers and refunds,		3,231.24
Agency, trust, and investment,		225,181.87
Total receipts,		\$2,522,195.77
Balance on hand, including funds,		93,220.48
GRAND TOTAL,		\$2,615,416.25

TOWN OF BROOKLINE.

PAYMENTS.	POPULATION 27,792
Maintenance,	\$1,022,271.79
<i>Departmental,</i>	977,580.86
General government,	74,407.21
Protection of persons and property,	249,855.84
Health and sanitation,	107,900.14
Highways,	176,515.67
Charities,	8,036.17
Soldiers' benefits,	1,921.00
Education,	249,161.83
Libraries,	27,217.04
Recreation,	77,934.18
Unclassified,	4,631.78
<i>Public service enterprises,</i>	39,114.78
Electric light,	-
Water,	38,995.77
All other,	119.01
<i>Cemeteries,</i>	5,565.65
<i>Administration of trust funds,</i>	10.50
Interest,	162,346.92
<i>Loans, general purposes,</i>	151,255.87
<i>Loans, public service enterprises,</i>	11,091.35
<i>Loans, cemeteries,</i>	-
Outlays,	246,625.67
<i>Departmental,</i>	153,934.77
General government,	-
Protection of persons and property,	633.41
Health and sanitation,	29,352.72
Highways,	71,853.86
Charities,	1,479.74
Education,	64,917.40
Libraries,	3,631.38
Recreation,	12,066.26
Unclassified,	-
<i>Public service enterprises,</i>	60,690.90
Electric light,	-
Water,	60,690.90
All other,	-
<i>Cemeteries,</i>	2,000.00
Municipal indebtedness,	773,513.49
<i>From sinking funds,</i>	-
<i>From revenue and other sources,</i>	198,513.49
<i>Bonds refunded, current year,</i>	-
<i>Temporary loans (including tax loans),</i>	575,000.00
<i>Warrants or orders, previous years,</i>	-
Transfers,	424.11
<i>To sinking funds from revenue,</i>	-
<i>To sinking funds from premiums,</i>	-
<i>All other,</i>	424.11
Refunds,	2,897.13
Agency, trust, and investment,	223,499.52
<i>Taxes and licenses for State,</i>	152,134.25
<i>Taxes for county,</i>	70,557.49
<i>Expenditures for grade crossings,</i>	-
<i>Sinking and other permanent funds,</i>	807.78
<i>All other,</i>	-
RECAPITULATION.	
Maintenance and interest,	\$1,184,618.71
Permanent debt (except from sinking funds),	198,513.49
Sinking fund requirements from revenue,	-
Premiums paid to sinking funds,	-
Outlays,	246,625.67
Permanent debt from sinking funds,	-
Bonds refunded, current year,	-
Temporary loans,	575,000.00
Transfers (except to sinking funds) and refunds,	3,231.24
Agency, trust, and investment,	223,499.52
Total payments,	\$2,431,488.63
Balance on hand, including funds,	183,927.62
GRAND TOTAL,	\$2,615,416.25

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 1.

RECEIPTS.	Revere POPULATION 18,219	Leominster POPULATION 17,580	Attleborough POPULATION 16,215	Westfield POPULATION 16,044
REVENUE.	\$471,394.33	\$336,591.81	\$342,271.53	\$377,774.27
General,	377,201.97	242,803.86	276,738.68	210,634.70
<i>Taxes,</i>	<i>366,302.47</i>	<i>239,888.52</i>	<i>269,446.62</i>	<i>182,674.64</i>
Property and poll,	360,513.19	218,761.55	257,461.67	155,628.43
Corporation, bank, etc.,	5,689.28	21,126.97	11,984.95	27,046.21
<i>Licenses and permits,</i>	<i>5,786.80</i>	<i>434.25</i>	<i>1,612.59</i>	<i>18,167.82</i>
<i>Fines and forfeits,</i>	<i>3,533.70</i>	<i>1,099.32</i>	<i>2,116.63</i>	<i>2,606.41</i>
<i>Grants and gifts,</i>	<i>1,679.00</i>	<i>1,381.77</i>	<i>3,562.84</i>	<i>7,185.83</i>
For expenses,	1,679.00	1,381.77	2,562.84	7,185.83
For outlays,	—	—	1,000.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	94,192.36	93,787.95	65,532.85	167,139.57
<i>Special assessments,</i>	<i>7,431.35</i>	<i>2,295.48</i>	<i>1,707.20</i>	<i>4,034.38</i>
To meet expenses,	6,848.61	—	—	3,712.43
To meet outlays,	582.74	2,295.48	1,707.20	321.95
<i>Privileges,</i>	<i>2,708.94</i>	<i>3,869.34</i>	<i>266.60</i>	<i>3,695.18</i>
<i>Departmental,</i>	<i>8,302.13</i>	<i>10,878.62</i>	<i>8,274.05</i>	<i>11,169.82</i>
General government,	1,068.55	450.00	—	301.04
Protection of persons and property,	258.63	103.65	387.13	191.60
Health and sanitation,	913.83	19.70	343.52	253.92
Highways,	1,307.29	494.64	856.68	913.68
Charities,	1,592.02	4,606.57	1,983.02	1,836.47
Soldiers' benefits,	2,474.00	2,944.00	3,021.00	5,201.80
Education,	395.32	1,045.89	1,308.83	2,471.31
Libraries,	70.00	293.80	220.33	—
Recreation,	—	—	—	—
Unclassified,	222.49	920.37	153.54	—
<i>Public service enterprises,</i>	<i>66,038.03</i>	<i>65,999.08</i>	<i>47,102.57</i>	<i>147,000.53</i>
Electric light,	—	—	—	1101,848.41
Water,	66,038.03	65,819.08	47,102.57	45,152.12
All other,	—	180.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>594.02</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>9,711.91</i>	<i>10,151.41</i>	<i>8,182.43</i>	<i>1,239.66</i>
On sinking funds,	—	6,113.06	5,861.63	—
On trust and investment funds,	—	1,812.04	236.88	—
All other,	9,711.91	2,226.31	2,083.92	1,239.66
NON-REVENUE.	\$459,003.69	\$318,582.43	\$765,067.06	\$226,462.59
Offsets to outlays,	2,667.96	2,650.47	1,119.38	9,835.38
<i>Departmental,</i>	<i>300.96</i>	<i>2,650.47</i>	<i>1,119.38</i>	<i>9,835.38</i>
<i>Public service enterprises,</i>	<i>1,867.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	413,932.99	188,700.00	381,466.50	134,058.50
<i>Loans, general purposes,</i>	<i>141,679.00</i>	<i>21,200.00</i>	<i>215,000.00</i>	<i>103,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>55,000.00</i>	<i>24,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>270,000.00</i>	<i>167,500.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>2,253.99</i>	<i>—</i>	<i>11,466.50</i>	<i>2,058.50</i>
Transfers,	19,701.23	53,879.79	330,964.42	38,081.46
<i>From sinking funds,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>19,701.23</i>	<i>43,879.79</i>	<i>330,964.42</i>	<i>38,081.46</i>
Refunds,	371.51	32.88	535.52	9,486.33
Agency, trust, and investment,	22,330.00	73,319.29	50,981.24	34,950.92
<i>Taxes and licenses for State,</i>	<i>22,330.00</i>	<i>20,398.40</i>	<i>22,544.43</i>	<i>23,869.94</i>
<i>Taxes for county,</i>	<i>—</i>	<i>12,114.00</i>	<i>19,369.84</i>	<i>9,816.56</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>40,806.89</i>	<i>8,566.97</i>	<i>1,265.42</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$474,062.29	\$339,242.28	\$343,390.91	\$387,659.65
Premiums,	2,253.99	—	11,466.50	2,058.50
Municipal indebtedness,	411,679.00	188,700.00	370,000.00	132,000.00
Transfers and refunds,	20,072.74	53,912.67	331,499.94	47,567.79
Agency, trust, and investment,	22,330.00	73,319.29	50,981.24	34,950.92
Total receipts,	\$930,398.02	\$655,174.24	\$1,107,338.59	\$604,236.86
<i>Balance on hand, including funds,</i>	<i>35,621.72</i>	<i>181,332.09</i>	<i>33,912.78</i>	<i>75,752.96</i>
GRAND TOTAL,	\$966,019.74	\$786,506.33	\$1,141,251.37	\$679,989.82

¹ Includes \$50,791.99 from gas.

Graded According to Population of 1910—Continued.

GROUP 1.

PAYMENTS.	Revere POPULATION 18,219	Leominster POPULATION 17,580	Attleborough POPULATION 16,215	Westfield POPULATION 16,044
Maintenance,	\$316,603.41	\$238,976.35	\$218,614.48	\$280,332.38
<i>Departmental,</i>	<i>238,936.42</i>	<i>220,829.64</i>	<i>200,993.76</i>	<i>203,868.62</i>
General government,	22,446.70	12,938.02	13,544.70	13,644.60
Protection of persons and property,	65,137.93	45,548.36	35,442.80	27,518.38
Health and sanitation,	34,705.85	5,814.43	7,187.51	13,726.45
Highways,	38,904.37	50,623.27	34,069.14	41,270.51
Charities,	7,650.59	14,298.91	11,972.91	19,849.43
Soldiers' benefits,	3,842.51	4,784.59	5,493.09	5,944.93
Education,	110,340.83	77,573.05	81,075.01	76,722.57
Libraries,	3,953.52	5,262.66	7,197.18	3,500.00
Recreation,	7,244.04	1,611.45	3,589.17	543.63
Unclassified,	4,680.08	2,374.30	1,422.25	1,138.02
<i>Public service enterprises,</i>	<i>17,616.99</i>	<i>14,566.35</i>	<i>17,615.72</i>	<i>16,875.70</i>
Electric light,	—	—	—	7,598.16
Water,	17,616.99	14,566.35	17,615.72	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>50.00</i>	<i>3,580.36</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>5.00</i>	<i>—</i>
Interest,	73,637.96	28,584.84	42,425.64	12,063.39
<i>Loans, general purposes,</i>	<i>47,380.33</i>	<i>20,754.84</i>	<i>17,149.53</i>	<i>5,890.89</i>
<i>Loans, public service enterprises,</i>	<i>26,257.63</i>	<i>7,830.00</i>	<i>25,276.11</i>	<i>6,172.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	165,365.30	73,007.09	255,529.32	142,502.55
<i>Departmental,</i>	<i>144,093.91</i>	<i>53,963.83</i>	<i>210,116.70</i>	<i>80,061.26</i>
General government,	101.00	3,500.00	—	—
Protection of persons and property,	11,633.88	304.55	7,404.78	12,236.97
Health and sanitation,	22,974.23	13,850.65	168,166.96	10,414.91
Highways,	16,615.70	14,039.07	23,165.95	54,540.15
Charities,	—	—	303.13	368.91
Education,	91,735.65	22,064.70	9,585.35	1,936.67
Libraries,	—	204.86	1,000.00	—
Recreation,	1,033.45	—	490.53	563.65
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>21,271.39</i>	<i>17,467.07</i>	<i>45,412.62</i>	<i>62,441.29</i>
Electric light,	—	—	—	248,129.81
Water,	21,271.39	17,467.07	45,412.62	14,311.48
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,576.19</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	329,690.21	203,500.00	149,503.51	34,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>94,690.21</i>	<i>6,000.00</i>	<i>49,503.51</i>	<i>34,700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>235,000.00</i>	<i>187,500.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	19,701.23	53,879.79	330,964.42	38,081.46
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>27,500.00</i>	<i>12,500.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>19,701.23</i>	<i>26,379.79</i>	<i>318,464.42</i>	<i>38,081.46</i>
Refunds,	371.51	32.88	535.52	9,486.33
Agency, trust, and investment,	22,330.00	97,596.93	74,466.15	34,621.09
<i>Taxes and licenses for State,</i>	<i>22,330.00</i>	<i>20,398.40</i>	<i>22,544.43</i>	<i>23,869.94</i>
<i>Taxes for county,</i>	<i>—</i>	<i>12,114.00</i>	<i>19,869.84</i>	<i>9,815.66</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>679.60</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>64,404.93</i>	<i>32,051.88</i>	<i>935.59</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$390,241.37	\$267,561.19	\$261,040.12	\$292,395.77
Permanent debt (except from sinking funds),	94,690.21	6,000.00	49,503.51	34,700.00
Sinking fund requirements from revenue,	—	27,500.00	12,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	165,365.30	73,007.09	255,529.32	142,502.55
Permanent debt from sinking funds,	—	10,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	235,000.00	187,500.00	100,000.00	—
Transfers (except to sinking funds) and	—	—	—	—
refunds,	20,072.74	26,412.67	318,999.94	47,567.79
Agency, trust, and investment,	22,330.00	97,596.93	74,466.15	34,621.09
Total payments,	\$927,699.62	\$695,577.88	\$1,072,039.04	\$551,787.20
Balance on hand, including funds,	38,320.12	90,923.45	69,212.33	128,202.62
GRAND TOTAL,	\$966,019.74	\$786,506.33	\$1,141,251.37	\$679,989.82

1 Includes \$35,956.60 for gas.

2 Includes \$15,409.54 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 2.

RECEIPTS.	Peabody POPULATION 15,721	Gardner POPULATION 14,699	Clinton POPULATION 13,075	Milford POPULATION 13,055
REVENUE.	\$422,752.39	\$277,718.18	\$262,160.15	\$191,489.22
General,	246,487.98	200,489.09	199,174.93	171,930.97
<i>Taxes,</i>	<i>241,020.47</i>	<i>199,059.95</i>	<i>177,567.84</i>	<i>156,326.85</i>
Property and poll,	207,920.28	190,303.17	154,924.35	151,600.15
Corporation, bank, etc.,	33,100.19	8,756.78	22,642.99	4,726.70
<i>Licenses and permits,</i>	<i>523.00</i>	<i>486.50</i>	<i>18,332.00</i>	<i>13,108.75</i>
<i>Fines and forfeits,</i>	<i>3,768.30</i>	<i>942.64</i>	<i>1,396.74</i>	<i>667.41</i>
<i>Grants and gifts,</i>	<i>1,176.21</i>	—	<i>1,828.85</i>	<i>1,827.46</i>
For expenses,	1,176.21	—	1,828.85	1,827.46
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	.50
Commercial,	176,264.32	77,229.09	62,985.22	19,558.25
<i>Special assessments,</i>	<i>8,369.55</i>	<i>13,620.23</i>	<i>5,633.87</i>	<i>5,925.12</i>
To meet expenses,	8,369.55	13,620.23	2,667.37	1,012.95
To meet outlays,	—	—	2,966.50	4,912.17
<i>Privileges,</i>	<i>1,771.94</i>	<i>486.31</i>	<i>1,046.95</i>	<i>1,048.44</i>
<i>Departmental,</i>	<i>37,639.25</i>	<i>9,707.69</i>	<i>9,705.76</i>	<i>9,938.79</i>
General government,	1,324.20	723.35	2,653.05	1,298.00
Protection of persons and property,	2,005.54	401.31	720.37	278.54
Health and sanitation,	19,006.26	1,640.85	1,105.69	75.00
Highways,	658.35	751.62	1,200.65	281.27
Charities,	6,322.60	3,041.27	1,289.17	2,628.01
Soldiers' benefits,	6,891.50	2,269.00	1,668.00	4,369.50
Education,	1,030.80	839.46	869.66	912.34
Libraries,	—	—	198.17	94.13
Recreation,	—	39.83	—	—
Unclassified,	400.00	1.00	1.00	2.00
<i>Public service enterprises,</i>	<i>119,987.29</i>	<i>46,954.20</i>	<i>34,981.77</i>	—
Electric light,	44,335.53	—	—	—
Water,	75,651.76	46,954.20	34,981.77	—
<i>All other,</i>	—	—	—	—
<i>Cemeteries,</i>	<i>1,955.00</i>	<i>844.00</i>	<i>2,220.24</i>	<i>795.61</i>
<i>Interest,</i>	<i>6,541.29</i>	<i>5,616.66</i>	<i>9,596.63</i>	<i>1,850.29</i>
On sinking funds,	849.34	—	7,065.28	—
On trust and investment funds,	661.04	175.65	1,623.81	379.42
<i>All other,</i>	<i>5,030.91</i>	<i>5,441.01</i>	<i>707.54</i>	<i>1,470.87</i>
NON-REVENUE.	\$185,200.92	\$140,124.43	\$170,350.18	\$130,745.63
Offsets to outlays,	7,398.72	762.84	1,397.84	23.00
<i>Departmental,</i>	<i>548.24</i>	<i>10.47</i>	<i>513.68</i>	<i>23.00</i>
<i>Public service enterprises,</i>	<i>6,850.48</i>	<i>752.37</i>	<i>884.16</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	122,723.20	90,000.00	88,500.00	95,651.04
<i>Loans, general purposes,</i>	<i>32,000.00</i>	—	<i>3,500.00</i>	<i>45,100.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>90,000.00</i>	<i>90,000.00</i>	<i>85,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>723.20</i>	—	—	<i>551.04</i>
Transfers,	20,319.75	25,371.82	48,771.71	1,454.17
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>20,319.75</i>	<i>25,371.82</i>	<i>48,771.71</i>	<i>1,454.17</i>
Refunds,	258.87	186.37	227.45	513.55
Agency, trust, and investment,	34,500.38	23,803.40	31,453.18	33,103.87
<i>Taxes and licenses for State,</i>	<i>18,112.12</i>	<i>15,227.40</i>	<i>20,756.79</i>	<i>24,133.87</i>
<i>Taxes for county,</i>	<i>15,260.65</i>	<i>7,851.00</i>	<i>8,348.00</i>	<i>8,455.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>1,127.61</i>	<i>725.00</i>	<i>2,348.39</i>	<i>465.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$430,151.02	\$278,481.02	\$263,557.99	\$191,512.22
Premiums,	723.20	—	—	551.04
Municipal indebtedness,	122,000.00	90,000.00	88,500.00	95,100.00
Transfers and refunds,	20,578.62	25,558.19	48,999.16	1,967.72
Agency, trust, and investment,	34,500.38	23,803.40	31,453.18	33,103.87
Total receipts,	\$607,953.22	\$417,842.61	\$432,510.33	\$322,234.85
Balance on hand, including funds,	113,255.63	26,571.94	31,561.95	5,955.86
GRAND TOTAL,	\$721,208.85	\$444,414.55	\$464,072.28	\$328,190.71

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	Peabody POPULATION 15,721	Gardner POPULATION 14,699	Clinton POPULATION 13,075	Milford POPULATION 13,055
Maintenance,	\$319,688.79	\$179,562.33	\$185,852.99	\$140,942.84
<i>Departmental,</i>	<i>246,255.47</i>	<i>153,700.28</i>	<i>175,061.95</i>	<i>139,634.09</i>
General government,	21,729.60	12,853.60	12,551.37	11,488.34
Protection of persons and property,	59,697.46	24,765.51	36,007.54	25,902.80
Health and sanitation,	21,511.66	13,335.03	9,415.52	7,382.92
Highways,	28,280.16	33,876.49	30,468.81	22,257.60
Charities,	29,597.73	13,669.29	10,607.77	15,098.79
Soldiers' benefits,	12,711.46	3,223.66	1,846.50	7,954.61
Education,	69,540.02	48,474.38	59,335.89	46,406.63
Libraries,	—	—	6,848.35	1,516.42
Recreation,	1,635.22	694.92	2,825.31	599.99
Unclassified,	1,552.16	7,807.40	3,154.89	1,025.99
<i>Public service enterprises,</i>	<i>70,283.67</i>	<i>18,278.45</i>	<i>9,235.20</i>	—
Electric light,	47,977.69	—	—	—
Water,	22,286.62	18,278.45	9,225.70	—
All other,	19.26	—	9.50	—
<i>Cemeteries,</i>	<i>3,149.75</i>	<i>2,583.60</i>	<i>3,505.84</i>	<i>1,308.75</i>
<i>Administration of trust funds,</i>	—	—	50.00	—
Interest,	29,908.66	22,008.00	23,135.96	11,400.08
<i>Loans, general purposes,</i>	<i>16,178.66</i>	<i>10,398.00</i>	<i>16,530.96</i>	<i>11,400.08</i>
<i>Loans, public service enterprises,</i>	<i>13,730.00</i>	<i>11,610.00</i>	<i>7,605.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	85,063.48	20,202.14	25,627.21	59,743.29
<i>Departmental,</i>	<i>37,996.07</i>	<i>8,392.80</i>	<i>20,054.46</i>	<i>59,743.29</i>
General government,	—	—	—	360.00
Protection of persons and property,	—	1,327.28	1,197.60	1,999.25
Health and sanitation,	5,788.73	4,596.32	4,098.66	25,868.44
Highways,	5,031.17	2,469.20	7,247.20	11,853.87
Charities,	—	—	350.00	2,000.00
Education,	26,845.34	—	6,999.20	17,661.73
Libraries,	—	—	—	—
Recreation,	330.83	—	161.80	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>47,067.41</i>	<i>11,809.34</i>	<i>5,073.56</i>	—
Electric light,	23,527.70	—	—	—
Water,	23,539.71	11,809.34	5,073.56	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	499.19	—
Municipal indebtedness,	199,077.02	132,150.00	104,200.00	61,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>37,000.00</i>	<i>42,150.00</i>	<i>19,200.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>60,000.00</i>	<i>90,000.00</i>	<i>85,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>12,077.02</i>	—	—	—
Transfers,	20,319.75	25,371.82	48,771.71	1,454.17
<i>To sinking funds from revenue,</i>	<i>800.00</i>	—	7,000.00	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>19,519.75</i>	<i>25,371.82</i>	<i>41,771.71</i>	<i>1,454.17</i>
Refunds,	268.87	186.37	227.45	513.55
Agency, trust, and investment,	36,224.82	23,979.05	44,728.07	33,103.87
<i>Taxes and licenses for State,</i>	<i>18,112.12</i>	<i>15,227.40</i>	<i>20,756.79</i>	<i>24,183.87</i>
<i>Taxes for county,</i>	<i>15,260.65</i>	<i>7,851.00</i>	<i>8,348.00</i>	<i>8,465.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>2,852.05</i>	<i>900.65</i>	<i>15,623.28</i>	<i>465.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$349,597.45	\$201,570.33	\$208,988.95	\$152,342.92
Permanent debt (except from sinking funds),	37,000.00	42,150.00	19,200.00	11,000.00
Sinking fund requirements from revenue,	800.00	—	7,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	85,063.48	20,202.14	25,627.21	59,743.29
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	72,077.02	90,000.00	85,000.00	50,000.00
Transfers (except to sinking funds) and refunds,	19,778.62	25,558.19	41,999.16	1,967.72
Agency, trust, and investment,	36,224.82	23,979.05	44,728.07	33,103.87
Total payments,	\$600,541.39	\$403,459.71	\$432,543.39	\$308,157.80
Balance on hand, including funds,	120,667.46	40,954.84	31,528.89	20,032.91
GRAND TOTAL,	\$721,208.85	\$444,414.55	\$464,072.28	\$328,190.71

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 3.

RECEIPTS.	Adams POPULATION 13,026	Framingham POPULATION 12,948	Weymouth POPULATION 12,895	Watertown POPULATION 12,875
REVENUE.	\$148,051.49	\$364,778.90	\$263,305.22	\$446,538.41
General,	134,825.84	265,965.53	167,233.44	365,768.31
<i>Taxes,</i>	<i>117,537.71</i>	<i>262,786.59</i>	<i>164,975.57</i>	<i>324,209.82</i>
Property and poll,	84,259.90	229,560.92	151,492.61	266,033.38
Corporation, bank, etc.,	33,077.81	33,225.67	13,482.96	58,176.44
<i>Licenses and permits,</i>	<i>14,689.75</i>	<i>685.50</i>	<i>6.00</i>	<i>220.25</i>
<i>Fines and forfeits,</i>	<i>1,067.14</i>	<i>1,162.99</i>	<i>796.78</i>	<i>586.56</i>
<i>Grants and gifts,</i>	<i>1,741.24</i>	<i>1,330.45</i>	<i>1,455.09</i>	<i>40,751.68</i>
For expenses,	1,741.24	1,330.45	1,455.09	751.68
For outlays,	—	—	—	40,000.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	13,225.65	98,813.37	96,071.78	80,770.10
<i>Special assessments,</i>	<i>3,090.23</i>	<i>7,561.84</i>	<i>3,749.67</i>	<i>956.08</i>
To meet expenses,	2,618.23	7,561.84	3,749.67	956.08
To meet outlays,	478.00	—	—	—
<i>Privileges,</i>	<i>1,139.64</i>	<i>4,907.15</i>	<i>5,365.37</i>	<i>3,709.31</i>
<i>Departmental,</i>	<i>8,438.40</i>	<i>13,395.39</i>	<i>19,221.14</i>	<i>8,355.80</i>
General government,	1,757.90	88.35	1,198.25	1,405.69
Protection of persons and property,	84.50	656.69	309.28	1,097.10
Health and sanitation,	50.00	4,162.56	—	2,145.73
Highways,	797.57	76.28	80.00	1,160.97
Charities,	2,695.11	2,613.16	6,777.96	892.10
Soldiers' benefits,	1,894.90	4,682.50	9,450.91	1,746.00
Education,	1,020.52	1,041.75	293.47	262.11
Libraries,	137.90	66.10	1,066.27	128.60
Recreation,	—	—	45.00	2.50
Unclassified,	—	8.00	—	15.00
<i>Public service enterprises,</i>	<i>—</i>	<i>57,837.06</i>	<i>50,858.44</i>	<i>58,396.79</i>
Electric light,	—	—	—	58,372.64
Water,	—	57,837.06	50,858.44	23.15
All other,	—	—	—	1,296.38
<i>Cemeteries,</i>	<i>224.20</i>	<i>2,640.30</i>	<i>—</i>	<i>7,556.74</i>
<i>Interest,</i>	<i>327.18</i>	<i>12,471.63</i>	<i>16,877.16</i>	<i>—</i>
On sinking funds,	177.78	1,838.27	12,494.26	—
On trust and investment funds,	149.40	4,589.99	878.92	896.33
All other,	—	6,043.37	3,503.98	6,660.41
NON-REVENUE.	\$138,425.67	\$267,929.30	\$230,723.48	\$334,156.69
Offsets to outlays,	4,146.59	5,964.76	4,931.08	1,044.40
<i>Departmental,</i>	<i>4,146.59</i>	<i>4,000.00</i>	<i>1,462.23</i>	<i>1,044.40</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>1,964.76</i>	<i>3,468.85</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	96,498.34	186,962.80	171,000.00	291,388.11
<i>Loans, general purposes,</i>	<i>45,800.00</i>	<i>6,962.80</i>	<i>6,000.00</i>	<i>28,900.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>50,000.00</i>	<i>175,000.00</i>	<i>160,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>698.34</i>	<i>—</i>	<i>—</i>	<i>488.11</i>
Transfers,	7,210.00	38,332.19	21,154.06	1,615.80
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>7,210.00</i>	<i>38,332.19</i>	<i>21,154.06</i>	<i>1,615.80</i>
Refunds,	377.54	251.76	4,370.06	934.03
Agency, trust, and investment,	30,193.20	36,417.79	29,268.28	38,974.35
<i>Taxes and licenses for State,</i>	<i>17,410.15</i>	<i>20,952.09</i>	<i>12,959.17</i>	<i>21,904.96</i>
<i>Taxes for county,</i>	<i>10,743.27</i>	<i>10,815.70</i>	<i>5,688.48</i>	<i>13,624.97</i>
<i>Reimbursements for grade crossings,</i>	<i>1,219.78</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>820.00</i>	<i>4,650.00</i>	<i>10,620.63</i>	<i>3,444.42</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$152,198.08	\$370,743.66	\$268,236.30	\$447,582.81
Premiums,	698.34	—	—	488.11
Municipal indebtedness,	95,800.00	186,962.80	171,000.00	290,900.00
Transfers and refunds,	7,587.54	38,583.95	25,524.12	2,749.83
Agency, trust, and investment,	30,193.20	36,417.79	29,268.28	38,974.35
Total receipts,	\$286,477.16	\$632,708.20	\$494,028.70	\$780,695.10
Balance on hand, including funds,	31,255.67	29,080.94	27,641.57	139,408.35
GRAND TOTAL,	\$317,732.83	\$661,789.14	\$521,670.27	\$920,103.45

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Adams POPULATION 13,026	Framingham POPULATION 12,948	Weymouth POPULATION 12,895	Watertown POPULATION 12,875
Maintenance,	\$120,197.91	\$249,598.95	\$196,512.58	\$217,594.32
<i>Departmental,</i>	<i>119,039.16</i>	<i>222,192.06</i>	<i>183,996.47</i>	<i>207,866.08</i>
General government,	8,235.80	19,544.04	13,837.51	20,075.27
Protection of persons and property,	12,472.64	41,567.56	23,165.08	38,847.85
Health and sanitation,	4,489.94	20,656.99	1,803.60	18,651.73
Highways,	24,183.53	36,998.91	36,656.08	36,528.27
Charities,	12,208.97	14,456.21	21,011.55	8,503.61
Soldiers' benefits,	2,147.20	8,905.06	13,186.80	2,659.00
Education,	51,020.12	69,482.23	62,136.63	65,347.57
Libraries,	3,677.21	6,849.40	5,478.64	6,528.07
Recreation,	15.00	633.61	1,279.67	5,619.67
Unclassified,	593.75	2,798.05	5,440.91	5,104.04
<i>Public service enterprises,</i>	<i>—</i>	<i>23,785.64</i>	<i>12,516.11</i>	<i>7,423.60</i>
Electric light,	—	—	—	—
Water,	—	23,785.64	12,516.11	7,373.60
All other,	—	—	—	50.00
Cemeteries,	1,158.75	3,621.25	—	2,305.64
Administration of trust funds,	—	—	—	—
Interest,	6,153.70	36,172.04	28,917.04	62,334.73
Loans, general purposes,	6,153.70	16,323.15	8,997.04	40,695.44
Loans, public service enterprises,	—	19,848.89	19,920.00	21,739.29
Loans, cemeteries,	—	—	—	—
Outlays,	66,402.20	38,978.78	14,458.37	162,714.05
<i>Departmental,</i>	<i>66,402.20</i>	<i>24,240.61</i>	<i>5,723.19</i>	<i>147,750.14</i>
General government,	—	—	2,550.36	215.04
Protection of persons and property,	—	515.98	476.25	10,252.51
Health and sanitation,	20,036.45	8,277.30	—	20,923.72
Highways,	39,320.59	15,447.33	1,597.58	16,667.94
Charities,	—	—	—	—
Education,	7,045.16	—	1,099.00	99,690.93
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>14,738.17</i>	<i>8,735.18</i>	<i>14,963.91</i>
Electric light,	—	—	—	—
Water,	—	14,738.17	8,735.18	14,963.91
All other,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	66,700.00	217,000.00	177,087.20	332,291.08
From sinking funds,	—	—	—	—
From revenue and other sources,	16,700.00	40,600.00	7,087.20	65,291.08
Bonds refunded, current year,	—	—	—	12,000.00
Temporary loans (including tax loans),	50,000.00	176,500.00	170,000.00	255,000.00
Warrants or orders, previous years,	—	—	—	—
Transfers,	7,210.00	38,332.19	21,154.06	1,815.80
To sinking funds from revenue,	3,700.00	3,750.00	17,000.00	—
To sinking funds from premiums,	—	—	—	—
All other,	3,510.00	34,582.19	4,154.06	1,815.80
Refunds,	377.54	251.76	4,370.06	934.03
Agency, trust, and investment,	32,943.42	43,108.91	60,095.56	39,477.46
Taxes and licenses for State,	17,410.15	20,952.09	12,969.17	21,904.96
Taxes for county,	10,743.27	10,815.70	5,688.48	13,624.97
Expenditures for grade crossings,	15.00	—	—	—
Sinking and other permanent funds,	4,775.00	11,341.12	41,447.91	3,947.53
All other,	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$126,351.61	\$285,770.99	\$225,429.62	\$279,929.05
Permanent debt (except from sinking funds),	16,700.00	40,500.00	7,087.20	65,291.08
Sinking fund requirements from revenue,	3,700.00	3,750.00	17,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	66,402.20	38,978.78	14,458.37	162,714.05
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	12,000.00
Temporary loans,	50,000.00	176,500.00	170,000.00	255,000.00
Transfers (except to sinking funds) and refunds,	3,887.54	34,833.95	8,524.12	2,749.83
Agency, trust, and investment,	32,943.42	43,108.91	60,095.56	39,477.46
Total payments,	\$299,984.77	\$623,442.63	\$502,594.87	\$817,161.47
Balance on hand, including funds,	17,748.06	38,348.51	19,075.40	102,941.98
GRAND TOTAL,	\$317,732.83	\$661,791.14	\$521,670.27	\$920,103.45

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Southbridge POPULATION 12,592	Plymouth POPULATION 12,141	Webster POPULATION 11,509	Methuen POPULATION 11,448
REVENUE.	\$164,389.86	\$268,407.44	\$180,048.70	\$233,911.42
General,	130,157.14	213,140.24	138,267.07	181,107.43
<i>Taxes,</i>	<i>113,431.16</i>	<i>209,720.50</i>	<i>121,741.52</i>	<i>178,627.49</i>
Property and poll,	106,277.25	184,056.52	84,055.53	149,477.11
Corporation, bank, etc.,	7,153.91	25,663.98	37,685.99	29,150.38
<i>Licenses and permits,</i>	<i>14,501.00</i>	<i>538.00</i>	<i>14,083.00</i>	<i>351.75</i>
<i>Fines and forfeits,</i>	<i>682.70</i>	<i>555.89</i>	<i>1,059.37</i>	<i>882.26</i>
<i>Grants and gifts,</i>	<i>1,242.28</i>	<i>2,525.85</i>	<i>1,383.18</i>	<i>1,245.93</i>
For expenses,	753.77	2,525.85	716.59	1,245.93
For outlays,	488.51	—	666.59	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	34,232.72	55,267.20	41,781.63	52,803.99
<i>Special assessments,</i>	<i>7,742.37</i>	<i>1,203.24</i>	<i>4,188.55</i>	<i>5,517.10</i>
To meet expenses,	1,743.67	237.74	—	5,517.10
To meet outlays,	5,998.70	965.50	4,188.55	—
<i>Privileges,</i>	<i>1,327.00</i>	<i>644.05</i>	<i>—</i>	<i>2,912.49</i>
<i>Departmental,</i>	<i>23,872.68</i>	<i>8,602.66</i>	<i>9,576.53</i>	<i>8,663.26</i>
General government,	301.00	171.99	3.50	207.50
Protection of persons and property,	369.10	356.71	481.13	2,005.56
Health and sanitation,	193.27	30.87	53.26	2.50
Highways,	95.69	744.94	2,559.12	1,045.09
Charities,	1,597.64	2,052.20	4,088.63	2,529.11
Soldiers' benefits,	1,405.00	5,158.00	1,398.00	1,606.00
Education,	268.36	37.95	905.93	1,267.50
Libraries,	137.62	—	86.96	—
Recreation,	5.00	50.00	—	—
Unclassified,	19,500.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>36,270.92</i>	<i>24,541.83</i>	<i>29,311.41</i>
Electric light,	—	—	—	—
Water,	—	36,204.42	24,185.83	29,311.41
<i>All other,</i>	<i>—</i>	<i>66.50</i>	<i>356.00</i>	<i>—</i>
<i>Cemeteries,</i>	<i>248.00</i>	<i>5,003.14</i>	<i>1,012.71</i>	<i>535.00</i>
<i>Interest,</i>	<i>1,042.67</i>	<i>3,543.19</i>	<i>2,462.01</i>	<i>5,864.73</i>
On sinking funds,	687.12	—	2,113.53	3,337.20
On trust and investment funds,	—	1,129.18	264.64	—
<i>All other,</i>	<i>355.55</i>	<i>2,414.01</i>	<i>83.84</i>	<i>2,527.53</i>
NON-REVENUE.	\$117,460.42	\$282,843.20	\$140,718.10	\$178,980.91
Offsets to outlays,	220.23	607.83	81.26	951.28
<i>Departmental,</i>	<i>220.23</i>	<i>607.83</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>81.26</i>	<i>951.28</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	89,050.00	156,000.00	39,000.00	110,131.50
<i>Loans, general purposes,</i>	<i>34,050.00</i>	<i>6,000.00</i>	<i>—</i>	<i>14,700.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>55,000.00</i>	<i>150,000.00</i>	<i>39,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>431.50</i>
Transfers,	2,465.00	42,497.61	59,983.93	21,652.58
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>6,749.43</i>	<i>20,000.00</i>
<i>All other,</i>	<i>2,465.00</i>	<i>42,497.61</i>	<i>53,234.50</i>	<i>11,652.58</i>
Refunds,	1,808.23	2,789.07	5,217.22	513.99
Agency, trust, and investment,	23,916.96	80,948.69	36,435.69	35,731.56
<i>Taxes and licenses for State,</i>	<i>17,172.82</i>	<i>21,095.08</i>	<i>19,800.26</i>	<i>10,937.95</i>
<i>Taxes for county,</i>	<i>6,430.00</i>	<i>14,341.98</i>	<i>9,236.00</i>	<i>9,168.61</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>314.14</i>	<i>45,511.63</i>	<i>7,399.43</i>	<i>15,625.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$164,610.09	\$269,015.27	\$180,129.96	\$234,862.70
Premiums,	—	—	—	431.50
Municipal indebtedness,	89,050.00	156,000.00	39,000.00	109,700.00
Transfers and refunds,	4,273.23	45,286.68	65,201.15	32,166.57
Agency, trust, and investment,	23,916.96	80,948.69	36,435.69	35,731.56
Total receipts,	\$281,850.28	\$551,250.64	\$320,766.80	\$412,892.33
Balance on hand, including funds,	17,493.77	31,449.21	32,108.98	14,403.63
GRAND TOTAL,	\$299,344.05	\$582,699.85	\$352,875.78	\$427,295.96

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Southbridge POPULATION 12,592	Plymouth POPULATION 12,141	Webster POPULATION 11,509	Methuen POPULATION 11,448
Maintenance,	\$136,027.47	\$184,956.69	\$114,497.05	\$147,941.81
<i>Departmental,</i>	<i>134,883.80</i>	<i>167,916.49</i>	<i>104,902.61</i>	<i>138,947.59</i>
General government,	11,059.65	9,088.80	9,985.07	10,783.58
Protection of persons and property,	22,764.56	28,792.63	15,557.04	23,563.51
Health and sanitation,	4,603.89	5,265.47	2,760.19	7,984.39
Highways,	24,135.06	42,285.47	25,700.21	28,560.75
Charities,	11,611.54	10,638.15	12,671.19	12,019.83
Soldiers' benefits,	3,099.13	7,594.21	2,992.60	2,232.01
Education,	26,887.78	59,605.59	31,455.37	52,873.98
Libraries,	2,915.65	1,600.00	2,432.15	—
Recreation,	974.25	1,653.79	601.18	303.12
Unclassified,	26,832.29	1,392.38	747.61	626.42
<i>Public service enterprises,</i>	<i>—</i>	<i>11,741.18</i>	<i>8,278.81</i>	<i>8,894.22</i>
Electric light,	—	—	—	—
Water,	—	11,678.43	8,278.81	8,894.22
All other,	—	62.75	—	—
<i>Cemeteries,</i>	<i>1,143.67</i>	<i>5,299.02</i>	<i>1,315.63</i>	<i>100.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	6,218.28	15,504.93	6,070.59	18,717.63
<i>Loans, general purposes,</i>	<i>6,218.28</i>	<i>9,978.46</i>	<i>1,788.89</i>	<i>8,772.07</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>5,526.47</i>	<i>4,281.70</i>	<i>9,945.56</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	48,957.29	62,314.53	28,110.79	51,106.53
<i>Departmental,</i>	<i>48,468.78</i>	<i>52,723.43</i>	<i>24,241.73</i>	<i>33,633.79</i>
General government,	—	—	—	—
Protection of persons and property,	327.75	9,687.49	—	6,595.70
Health and sanitation,	6,035.10	6,638.60	4,637.54	1,700.00
Highways,	41,605.93	23,094.80	13,138.47	12,054.84
Charities,	—	135.00	—	—
Education,	—	7,967.54	1,465.72	13,283.25
Libraries,	—	—	—	—
Recreation,	—	5,200.00	—	—
Unclassified,	500.00	—	5,000.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>9,498.09</i>	<i>3,869.06</i>	<i>15,988.86</i>
Electric light,	—	—	—	—
Water,	—	9,498.09	3,869.06	15,988.86
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>488.51</i>	<i>93.01</i>	<i>—</i>	<i>1,483.88</i>
Municipal indebtedness,	69,745.00	186,903.32	74,000.00	119,125.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>6,749.43</i>	<i>20,000.00</i>
<i>From revenue and other sources,</i>	<i>14,745.00</i>	<i>166,903.32</i>	<i>28,250.57</i>	<i>9,125.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>55,000.00</i>	<i>120,000.00</i>	<i>39,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,465.00	42,497.61	59,983.93	31,652.58
<i>To sinking funds from revenue,</i>	<i>750.00</i>	<i>—</i>	<i>9,398.00</i>	<i>5,558.59</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,607.90</i>
<i>All other,</i>	<i>1,715.00</i>	<i>42,497.61</i>	<i>50,585.93</i>	<i>24,486.09</i>
Refunds,	1,808.23	2,789.07	5,217.22	513.99
Agency, trust, and investment,	25,529.08	40,903.00	41,309.93	27,434.84
<i>Taxes and licenses for State,</i>	<i>17,172.82</i>	<i>21,095.08</i>	<i>19,800.26</i>	<i>10,937.95</i>
<i>Taxes for county,</i>	<i>6,430.00</i>	<i>14,341.98</i>	<i>9,236.00</i>	<i>9,168.61</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,926.26</i>	<i>5,465.94</i>	<i>12,273.67</i>	<i>7,328.28</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$142,245.75	\$200,461.62	\$120,567.64	\$166,659.44
Permanent debt (except from sinking funds),	14,745.00	166,903.32	28,250.57	9,125.00
Sinking fund requirements from revenue,	750.00	—	9,395.00	5,558.59
Premiums paid to sinking funds,	—	—	—	1,607.90
Outlays,	48,957.29	62,314.53	28,110.79	51,106.53
Permanent debt from sinking funds,	—	—	6,749.43	20,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	55,000.00	120,000.00	39,000.00	90,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	3,523.23	45,286.68	55,803.15	25,000.08
Agency, trust, and investment,	25,529.08	40,903.00	41,309.93	27,434.84
Total payments,	\$290,750.35	\$535,869.15	\$329,189.51	\$396,492.33
Balance on hand, including funds,	8,593.70	46,830.70	23,636.27	30,803.58
GRAND TOTAL,	\$299,344.05	\$582,699.85	\$352,825.78	\$427,295.96

¹ Includes \$21,000 paid from proceeds of sale of armory.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 5.

RECEIPTS.	Wakefield POPULATION 11,404	Arlington POPULATION 11,187	Greenfield POPULATION 10,427	Winthrop POPULATION 10,132
REVENUE.	\$370,505.36	\$376,134.40	\$186,650.26	\$321,903.22
General,	232,743.52	276,575.00	170,295.47	251,979.14
<i>Taxes,</i>	<i>183,760.02</i>	<i>271,859.83</i>	<i>155,207.60</i>	<i>249,660.76</i>
Property and poll,	172,817.87	242,039.19	135,146.92	247,675.76
Corporation, bank, etc.,	10,932.15	29,820.64	20,060.68	1,984.99
<i>Licenses and permits,</i>	<i>375.00</i>	<i>475.60</i>	<i>12,808.60</i>	<i>557.00</i>
<i>Fines and forfeits,</i>	<i>46,302.13</i>	<i>3,635.45</i>	<i>1,431.50</i>	<i>550.99</i>
<i>Grants and gifts,</i>	<i>2,316.37</i>	<i>604.22</i>	<i>847.87</i>	<i>1,210.40</i>
For expenses,	1,916.37	604.22	847.87	1,210.40
For outlays,	400.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	137,761.84	99,559.40	16,554.79	69,924.08
<i>Special assessments,</i>	<i>6,257.29</i>	<i>13,508.37</i>	<i>4,158.01</i>	<i>9,168.11</i>
To meet expenses,	5,065.55	6,274.69	2,410.36	6,969.07
To meet outlays,	1,191.74	7,233.68	1,747.65	2,199.04
<i>Privileges,</i>	<i>2,130.79</i>	<i>3,244.14</i>	<i>660.61</i>	<i>—</i>
<i>Departmental,</i>	<i>17,467.04</i>	<i>11,776.79</i>	<i>11,097.90</i>	<i>2,099.41</i>
General government,	957.00	1,020.00	3,535.29	51.71
Protection of persons and property,	1,629.36	727.64	146.64	8.50
Health and sanitation,	1,123.84	4,616.14	958.47	75.65
Highways,	50.00	1,509.95	577.98	47.39
Charities,	7,140.05	567.74	2,477.21	59.97
Soldiers' benefits,	4,177.00	2,140.00	1,735.00	1,102.00
Education,	2,220.26	264.40	917.39	225.13
Libraries,	163.17	265.00	535.55	168.00
Recreation,	5.00	—	33.37	131.06
Unclassified,	1.36	665.92	181.00	230.00
<i>Public service enterprises,</i>	<i>106,786.67</i>	<i>51,225.06</i>	<i>—</i>	<i>52,180.15</i>
Electric light,	168,777.27	—	—	—
Water,	38,009.40	51,225.06	—	52,180.15
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>209.86</i>	<i>3,449.40</i>	<i>—</i>	<i>438.44</i>
<i>Interest,</i>	<i>4,910.19</i>	<i>16,355.64</i>	<i>638.27</i>	<i>6,037.97</i>
On sinking funds,	—	7,124.54	—	—
On trust and investment funds,	978.80	6,149.77	—	—
All other,	3,931.39	3,081.33	638.27	6,037.97
NON-REVENUE.	\$261,615.22	\$359,415.24	\$135,924.39	\$319,017.77
Offsets to outlays,	10,820.00	2,093.13	1,564.06	487.00
<i>Departmental,</i>	<i>8,580.00</i>	<i>58.14</i>	<i>1,564.06</i>	<i>487.00</i>
<i>Public service enterprises,</i>	<i>2,240.00</i>	<i>2,034.99</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	201,939.13	123,000.00	65,000.00	299,975.82
<i>Loans, general purposes,</i>	<i>24,000.00</i>	<i>—</i>	<i>—</i>	<i>49,455.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>176,000.00</i>	<i>123,000.00</i>	<i>65,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>2,939.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>520.82</i>
Transfers,	3,942.70	127,823.89	6,730.11	339.98
<i>From sinking funds,</i>	<i>—</i>	<i>91,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,942.70</i>	<i>36,823.89</i>	<i>6,730.11</i>	<i>339.98</i>
Refunds,	334.41	1,086.27	12,920.29	1,384.97
Agency, trust, and investment,	44,578.98	105,409.95	49,709.93	16,830.00
<i>Taxes and licenses for State,</i>	<i>14,245.80</i>	<i>16,962.01</i>	<i>23,427.60</i>	<i>16,830.00</i>
<i>Taxes for county,</i>	<i>8,778.98</i>	<i>10,606.00</i>	<i>17,167.63</i>	<i>—</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>21,553.20</i>	<i>77,656.50</i>	<i>9,114.70</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>186.44</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$381,325.36	\$378,227.53	\$188,414.32	\$322,390.22
Premiums,	—	—	—	520.82
Municipal indebtedness,	201,939.13	123,000.00	65,000.00	299,455.00
Transfers and refunds,	4,277.11	128,912.16	19,650.40	1,724.95
Agency, trust, and investment,	44,578.98	105,409.95	49,709.93	16,830.00
Total receipts,	\$632,120.58	\$735,549.64	\$322,774.65	\$640,920.99
Balance on hand, including funds,	46,773.87	45,290.93	41,962.98	37,853.54
GRAND TOTAL,	\$678,894.45	\$780,840.57	\$364,737.63	\$678,774.53

1 Includes \$47,885.24 from gas.

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Wakefield POPULATION 11,404	Arlington POPULATION 11,187	Greenfield POPULATION 10,427	Winthrop POPULATION 10,132
Maintenance,	\$248,505.32	\$238,225.05	\$130,378.40	\$182,766.69
<i>Departmental,</i>	<i>171,786.34</i>	<i>219,291.20</i>	<i>130,278.40</i>	<i>174,164.93</i>
General government,	14,122.04	16,558.46	10,915.45	13,161.90
Protection of persons and property,	29,106.46	40,440.87	8,469.44	36,418.63
Health and sanitation,	9,534.71	19,664.63	6,209.14	13,243.00
Highways,	18,919.81	39,754.82	31,159.85	29,409.58
Charities,	13,889.71	6,731.01	6,451.94	3,256.08
Soldiers' benefits,	8,277.00	2,717.00	2,293.18	2,405.60
Education,	65,659.26	76,001.19	53,583.42	62,427.72
Libraries,	2,639.18	7,527.69	7,178.45	3,558.28
Recreation,	5,480.09	6,017.05	1,858.19	7,133.94
Unclassified,	4,658.08	3,878.48	2,150.34	3,150.20
<i>Public service enterprises,</i>	<i>76,361.52</i>	<i>14,733.07</i>	—	<i>13,844.80</i>
Electric light,	157,346.79	—	—	—
Water,	19,014.73	14,733.07	—	13,844.80
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>357.46</i>	<i>4,190.78</i>	<i>100.00</i>	<i>756.96</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>10.00</i>	—	—
Interest,	38,276.94	54,343.97	8,569.97	49,780.87
<i>Loans, general purposes,</i>	<i>24,630.69</i>	<i>28,608.68</i>	<i>8,569.97</i>	<i>31,444.43</i>
<i>Loans, public service enterprises,</i>	<i>13,746.25</i>	<i>25,735.39</i>	—	<i>18,193.61</i>
<i>Loans, cemeteries,</i>	—	—	—	<i>142.83</i>
Outlays,	24,261.93	63,968.76	59,266.95	78,737.94
<i>Departmental,</i>	<i>10,324.60</i>	<i>55,751.47</i>	<i>59,266.95</i>	<i>65,764.81</i>
General government,	—	—	—	192.83
Protection of persons and property,	1,464.86	6,278.69	—	2,815.98
Health and sanitation,	5,516.12	4,948.68	31,596.42	3,493.40
Highways,	2,364.40	12,005.10	9,754.53	39,133.00
Charities,	371.77	—	—	—
Education,	607.45	32,519.00	17,916.00	1,086.45
Libraries,	—	—	—	307.07
Recreation,	—	—	—	18,736.08
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>13,437.63</i>	<i>6,482.06</i>	—	<i>12,529.71</i>
Electric light,	27,093.67	—	—	—
Water,	6,343.96	6,482.06	—	12,529.71
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>499.70</i>	<i>1,735.23</i>	—	<i>443.42</i>
Municipal indebtedness,	296,090.42	140,081.68	96,250.00	304,315.31
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>83,865.19</i>	<i>37,081.68</i>	<i>31,250.00</i>	<i>64,315.31</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>210,500.00</i>	<i>103,000.00</i>	<i>65,000.00</i>	<i>240,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,725.23</i>	—	—	—
Transfers,	3,942.70	127,823.89	6,730.11	339.98
<i>To sinking funds from revenue,</i>	—	<i>15,237.30</i>	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>3,942.70</i>	<i>112,586.59</i>	<i>6,730.11</i>	<i>339.98</i>
Refunds,	334.41	1,088.27	12,920.29	1,384.97
Agency, trust, and investment,	44,304.62	37,349.04	44,709.93	16,832.25
<i>Taxes and licenses for State,</i>	<i>14,246.80</i>	<i>16,962.01</i>	<i>23,427.60</i>	<i>16,830.00</i>
<i>Taxes for county,</i>	<i>8,778.98</i>	<i>10,605.00</i>	<i>17,167.63</i>	—
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>21,278.84</i>	<i>9,595.59</i>	<i>4,114.70</i>	<i>2.25</i>
<i>All other,</i>	—	<i>186.44</i>	—	—
RECAPITULATION.				
Maintenance and interest,	\$286,782.26	\$292,569.02	\$138,948.37	\$238,547.56
Permanent debt (except from sinking funds),	83,865.19	37,081.68	31,250.00	64,315.31
Sinking fund requirements from revenue,	—	15,237.30	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	24,261.93	63,968.76	59,266.95	78,737.94
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	212,225.23	103,000.00	65,000.00	240,000.00
Transfers (except to sinking funds) and refunds,	4,277.11	113,674.86	19,650.40	1,724.95
Agency, trust, and investment,	44,304.62	37,349.04	44,709.93	16,832.25
Total payments,	\$655,716.34	\$662,880.66	\$358,825.65	\$640,158.01
Balance on hand, including funds,	23,178.11	117,959.91	5,911.98	35,616.52
GRAND TOTAL,	\$678,894.45	\$780,840.57	\$364,737.63	\$675,774.53

1 Includes \$35,234.79 for gas.

2 Includes \$3,106.75 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Amesbury POPULATION 9,894	Natick POPULATION 9,866	North Attleborough POPULATION 9,562	Danvers POPULATION 9,407
REVENUE.	\$157,688.86	\$214,843.80	\$263,448.03	\$232,416.66
General,	112,152.86	158,518.80	161,491.42	149,489.65
Taxes,	110,184.65	156,375.78	158,536.18	144,700.44
Property and poll,	103,753.88	147,423.23	156,225.40	130,533.95
Corporation, bank, etc.,	6,430.77	8,952.55	2,310.78	14,166.49
Licenses and permits,	81.60	275.50	984.00	135.00
Fines and forfeits,	1,273.15	223.98	971.24	878.14
Grants and gifts,	613.66	1,643.54	1,000.00	3,776.07
For expenses,	613.56	1,643.54	—	621.07
For outlays,	—	—	1,000.00	3,155.00
All other,	—	—	—	—
Commercial,	45,536.00	56,325.00	101,956.61	82,927.01
Special assessments,	1,105.41	1,736.09	17,289.50	1,969.62
To meet expenses,	1,105.41	1,507.70	16,358.04	1,969.62
To meet outlays,	—	228.39	931.46	—
Privileges,	1,118.46	4,012.40	25.00	—
Departmental,	8,428.68	19,617.69	10,452.77	12,191.00
General government,	2,261.53	—	770.25	220.00
Protection of persons and property,	390.25	1,072.68	80.34	985.50
Health and sanitation,	55.05	7,801.01	765.82	56.90
Highways,	387.50	679.78	2,393.80	1,430.00
Charities,	1,192.40	2,956.13	5,219.87	2,313.13
Soldiers' benefits,	2,923.00	6,136.00	1,001.00	6,301.00
Education,	1,142.22	525.86	55.69	884.47
Libraries,	24.73	204.23	166.00	—
Recreation,	—	—	—	—
Unclassified,	52.00	242.00	—	—
Public service enterprises,	31,464.12	25,149.71	68,241.34	66,508.40
Electric light,	—	—	40,021.16	35,195.34
Water,	31,464.12	25,127.21	28,220.18	31,313.06
All other,	—	22.50	—	—
Cemeteries,	92.50	—	—	—
Interest,	3,326.83	5,809.11	5,948.00	2,257.99
On sinking funds,	412.44	1,856.16	3,444.16	1,338.50
On trust and investment funds,	1,600.52	1,214.24	41.24	225.41
All other,	1,313.87	2,738.71	2,462.60	694.08
NON-REVENUE.	\$172,950.03	\$215,225.41	\$424,557.37	\$401,566.94
Offsets to outlays,	2,462.70	3,802.51	1,223.07	2,080.67
Departmental,	387.70	1,300.45	1,223.07	17.40
Public service enterprises,	2,075.00	2,502.06	—	2,063.27
Cemeteries,	—	—	—	—
Municipal indebtedness,	117,699.22	169,808.00	173,358.97	160,820.20
Loans, general purposes,	16,000.00	5,500.00	33,000.00	6,000.00
Loans, public service enterprises,	12,000.00	14,200.00	—	54,000.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	20,000.00
Temporary loans (including tax loans),	87,400.00	150,000.00	140,000.00	80,000.00
Unpaid warrants or orders, current year,	1,898.98	—	—	—
Premiums,	400.24	108.00	358.97	820.20
Transfers,	32,733.01	17,387.13	228,122.27	211,742.82
From sinking funds,	—	5,000.00	659.46	—
All other,	32,733.01	12,387.13	227,462.81	211,742.82
Refunds,	183.10	1,520.06	1,287.43	1,019.13
Agency, trust, and investment,	19,872.00	22,707.71	20,565.63	25,904.12
Taxes and licenses for State,	10,373.61	12,868.95	11,086.90	10,232.04
Taxes for county,	8,724.83	7,655.27	9,478.73	8,967.12
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	773.56	2,183.49	—	6,704.96
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$160,151.56	\$218,646.31	\$264,671.10	\$234,497.33
Premiums,	400.24	108.00	358.97	820.20
Municipal indebtedness,	117,298.98	169,700.00	173,000.00	160,000.00
Transfers and refunds,	32,916.11	18,907.19	229,409.70	212,761.95
Agency, trust, and investment,	19,872.00	22,707.71	20,565.63	25,904.12
Total receipts,	\$330,638.89	\$430,069.21	\$688,005.40	\$633,983.60
Balance on hand, including funds,	25,565.99	29,442.76	53,886.15	22,461.96
GRAND TOTAL,	\$356,204.88	\$459,511.97	\$741,891.55	\$656,445.56

Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Amesbury POPULATION 9,894	Natick POPULATION 9,866	North Attleborough POPULATION 9,562	Danvers POPULATION 9,407
Maintenance,	\$122,252.47	\$174,503.45	\$182,490.58	\$167,192.09
<i>Departmental,</i>	<i>111,394.14</i>	<i>166,087.04</i>	<i>147,330.90</i>	<i>118,700.49</i>
General government,	7,720.56	11,563.88	13,207.87	7,796.72
Protection of persons and property,	23,050.13	24,122.02	24,117.36	22,801.25
Health and sanitation,	4,543.53	10,717.02	4,336.65	2,427.77
Highways,	22,324.38	26,078.91	31,004.23	22,485.47
Charities,	12,513.44	16,282.02	11,961.87	7,501.75
Soldiers' benefits,	4,072.60	9,578.90	1,422.30	9,631.71
Education,	32,894.16	58,622.29	53,262.49	43,409.16
Libraries,	3,447.00	5,058.00	3,234.32	800.00
Recreation,	25.00	1,796.08	189.10	406.81
Unclassified,	803.34	2,267.92	4,584.71	1,439.85
<i>Public service enterprises,</i>	<i>10,561.39</i>	<i>8,051.30</i>	<i>35,169.68</i>	<i>48,491.60</i>
Electric light,	—	—	23,670.79	30,927.57
Water,	10,561.39	8,046.88	11,498.89	17,564.03
All other,	—	4.42	—	—
<i>Cemeteries,</i>	<i>296.94</i>	<i>299.40</i>	—	—
<i>Administration of trust funds,</i>	—	65.71	—	—
Interest,	16,097.89	25,076.46	25,577.59	13,931.88
<i>Loans, general purposes,</i>	<i>4,997.89</i>	<i>19,706.46</i>	<i>15,692.49</i>	<i>3,358.49</i>
<i>Loans, public service enterprises,</i>	<i>11,100.00</i>	<i>5,370.00</i>	<i>9,885.10</i>	<i>10,573.39</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	37,037.01	36,156.19	62,176.94	92,861.43
<i>Departmental,</i>	<i>21,811.05</i>	<i>14,591.31</i>	<i>55,449.45</i>	<i>28,603.07</i>
General government,	556.25	80.00	921.53	—
Protection of persons and property,	426.05	487.76	1,460.00	11,713.50
Health and sanitation,	—	7,915.89	38,754.53	701.93
Highways,	20,828.75	6,107.66	8,269.24	15,272.93
Charities,	—	—	300.00	—
Education,	—	—	—	822.52
Libraries,	—	—	—	—
Recreation,	—	—	5,744.15	92.19
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>15,225.96</i>	<i>21,339.88</i>	<i>6,727.49</i>	<i>64,258.36</i>
Electric light,	—	—	2,932.97	25,674.85
Water,	15,225.96	21,339.88	3,794.52	38,583.51
All other,	—	—	—	—
<i>Cemeteries,</i>	—	225.00	—	—
Municipal indebtedness,	105,980.64	148,300.00	168,245.00	105,103.61
<i>From sinking funds,</i>	—	5,000.00	659.46	—
<i>From revenue and other sources,</i>	<i>17,000.00</i>	<i>13,300.00</i>	<i>27,585.54</i>	<i>5,103.61</i>
<i>Bonds refunded, current year,</i>	—	—	—	20,000.00
<i>Temporary loans (including tax loans),</i>	<i>87,400.00</i>	<i>130,000.00</i>	<i>140,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,580.64</i>	—	—	—
Transfers,	32,733.01	17,387.13	228,122.27	211,742.82
<i>To sinking funds from revenue,</i>	<i>6,000.00</i>	<i>10,472.02</i>	<i>7,720.00</i>	<i>10,994.68</i>
<i>To sinking funds from premiums,</i>	—	133.00	—	484.00
<i>All other,</i>	<i>26,733.01</i>	<i>6,782.11</i>	<i>220,402.27</i>	<i>200,264.14</i>
Refunds,	183.10	1,520.06	1,287.43	1,019.13
Agency, trust, and investment,	26,349.02	30,768.26	31,054.03	34,023.98
<i>Taxes and licenses for State,</i>	<i>10,373.61</i>	<i>12,868.95</i>	<i>11,086.90</i>	<i>10,232.04</i>
<i>Taxes for county,</i>	<i>8,724.83</i>	<i>7,655.27</i>	<i>9,478.73</i>	<i>8,967.12</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>7,250.58</i>	<i>10,244.04</i>	<i>10,488.40</i>	<i>14,824.82</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$138,350.36	\$199,579.91	\$208,068.17	\$181,123.97
Permanent debt (except from sinking funds),	17,000.00	13,300.00	27,585.54	5,103.61
Sinking fund requirements from revenue,	6,000.00	10,472.02	7,720.00	10,994.68
Premiums paid to sinking funds,	—	133.00	—	484.00
Outlays,	37,037.01	36,156.19	62,176.94	92,861.43
Permanent debt from sinking funds,	—	5,000.00	659.46	—
Bonds refunded, current year,	—	—	—	20,000.00
Temporary loans,	88,980.64	130,000.00	140,000.00	80,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	26,916.11	8,302.17	221,689.70	201,283.27
Agency, trust, and investment,	26,349.02	30,768.26	31,054.03	34,023.98
Total payments,	\$340,633.14	\$433,711.55	\$698,953.84	\$625,874.94
Balance on hand, including funds,	15,571.74	25,800.42	42,937.71	30,570.62
GRAND TOTAL,	\$356,204.88	\$459,511.97	\$741,891.55	\$656,445.56

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Winchester POPULATION 9,309	Dedham POPULATION 9,284	West Springfield POPULATION 9,224	Northbridge POPULATION 8,807
REVENUE.	\$283,613.63	\$251,524.54	\$201,740.16	\$86,294.85
General,	224,382.02	233,722.14	134,871.80	79,491.92
<i>Taxes,</i>	<i>222,704.65</i>	<i>231,961.36</i>	<i>125,594.65</i>	<i>78,288.82</i>
Property and poll,	204,880.66	208,362.96	101,051.10	66,740.49
Corporation, bank, etc.,	17,823.99	23,598.40	24,543.45	11,548.33
<i>Licenses and permits,</i>	<i>243.75</i>	<i>192.50</i>	<i>6,666.60</i>	<i>255.00</i>
<i>Fines and forfeits,</i>	<i>488.00</i>	<i>590.00</i>	<i>550.36</i>	<i>370.77</i>
<i>Grants and gifts,</i>	<i>945.62</i>	<i>978.28</i>	<i>2,160.39</i>	<i>677.33</i>
For expenses,	945.62	978.28	2,160.39	577.33
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	59,231.61	17,802.40	66,868.36	6,802.93
<i>Special assessments,</i>	<i>5,781.23</i>	<i>2,751.99</i>	<i>5,292.52</i>	<i>2,340.44</i>
To meet expenses,	1,855.06	2,751.99	1,811.41	—
To meet outlays,	3,926.17	—	3,480.91	2,340.44
<i>Privileges,</i>	<i>948.66</i>	<i>1,877.87</i>	<i>5,603.33</i>	<i>1,685.76</i>
<i>Departmental,</i>	<i>9,257.12</i>	<i>7,846.00</i>	<i>5,837.44</i>	<i>2,295.65</i>
General government,	1,183.65	803.00	404.10	—
Protection of persons and property,	564.05	507.20	60.08	67.20
Health and sanitation,	1,380.76	18.34	35.97	84.00
Highways,	1,875.24	419.26	529.58	—
Charities,	2,121.73	3,085.33	1,414.07	1,591.29
Soldiers' benefits,	1,188.00	1,673.50	984.00	449.14
Education,	720.14	604.05	2,373.56	104.02
Libraries,	223.55	155.17	23.00	—
Recreation,	—	580.15	13.08	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>32,387.57</i>	<i>—</i>	<i>45,251.34</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	32,387.57	—	45,251.34	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,279.00</i>	<i>1,777.00</i>	<i>—</i>	<i>137.00</i>
<i>Interest,</i>	<i>8,578.13</i>	<i>3,549.54</i>	<i>4,983.93</i>	<i>344.08</i>
On sinking funds,	—	—	3,603.91	—
On trust and investment funds,	4,413.99	1,700.71	—	47.72
All other,	4,164.14	1,848.83	1,380.02	296.36
NON-REVENUE.	\$224,245.16	\$145,188.33	\$95,906.78	\$53,342.99
Offsets to outlays,	3,550.88	2,070.49	1,858.16	296.83
<i>Departmental,</i>	<i>3,550.88</i>	<i>2,070.49</i>	<i>—</i>	<i>296.83</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,858.16</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	185,417.97	92,044.52	65,000.00	37,036.80
<i>Loans, general purposes,</i>	<i>91,550.67</i>	<i>12,000.00</i>	<i>—</i>	<i>12,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>90,000.00</i>	<i>80,000.00</i>	<i>65,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>36.80</i>
<i>Premiums,</i>	<i>3,867.30</i>	<i>44.52</i>	<i>—</i>	<i>—</i>
Transfers,	3,095.34	9,760.16	2,500.00	1,012.47
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,095.34</i>	<i>9,760.16</i>	<i>2,500.00</i>	<i>1,012.47</i>
Refunds,	37.50	3,782.33	26.90	25.98
Agency, trust, and investment,	32,143.47	37,530.83	26,521.72	14,970.91
<i>Taxes and licenses for State,</i>	<i>18,674.29</i>	<i>22,707.26</i>	<i>12,478.60</i>	<i>9,078.90</i>
<i>Taxes for county,</i>	<i>11,798.94</i>	<i>8,851.57</i>	<i>7,043.22</i>	<i>5,435.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,670.24</i>	<i>5,972.00</i>	<i>7,000.00</i>	<i>457.01</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$287,164.51	\$253,595.03	\$203,598.32	\$86,591.68
Premiums,	3,867.30	44.52	—	—
Municipal indebtedness,	181,550.67	92,000.00	65,000.00	37,036.80
Transfers and refunds,	3,132.84	13,542.49	2,526.90	1,038.45
Agency, trust, and investment,	32,143.47	37,530.83	26,521.72	14,970.91
Total receipts,	\$507,858.79	\$396,712.87	\$297,646.94	\$139,637.84
Balance on hand, including funds,	24,226.59	57,593.22	10,115.89	18,058.68
GRAND TOTAL,	\$532,085.38	\$454,306.09	\$307,762.83	\$157,696.52

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Winchester POPULATION 9,309	Dedham POPULATION 9,284	West Springfield POPULATION 9,224	Northbridge POPULATION 8,807
Maintenance,	\$198,144.12	\$194,006.99	\$125,141.53	\$68,888.15
<i>Departmental,</i>	<i>179,643.57</i>	<i>189,736.46</i>	<i>107,081.43</i>	<i>68,816.03</i>
General government,	16,641.02	8,902.71	9,022.42	2,744.18
Protection of persons and property,	26,959.09	34,365.22	17,895.15	2,575.33
Health and sanitation,	13,777.02	10,856.22	3,622.88	3,892.80
Highways,	33,692.18	37,316.68	21,832.29	10,607.40
Charities,	9,380.03	13,653.86	6,261.36	5,902.09
Soldiers' benefits,	1,394.00	3,420.04	1,392.22	623.14
Education,	63,589.17	67,635.48	44,710.56	41,056.36
Libraries,	3,249.47	5,931.70	1,016.78	825.00
Recreation,	6,597.62	6,313.38	1,037.51	201.25
Unclassified,	4,363.97	1,341.17	290.26	388.48
<i>Public service enterprises,</i>	<i>13,848.95</i>	<i>—</i>	<i>18,060.15</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	13,848.95	—	18,060.15	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>4,641.60</i>	<i>4,270.53</i>	<i>—</i>	<i>72.12</i>
<i>Administration of trust funds,</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	31,913.48	24,179.98	20,746.15	3,583.50
<i>Loans, general purposes,</i>	<i>26,155.88</i>	<i>24,179.98</i>	<i>7,456.15</i>	<i>3,583.50</i>
<i>Loans, public service enterprises,</i>	<i>6,757.50</i>	<i>—</i>	<i>13,290.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	110,004.38	22,358.88	34,531.96	9,226.67
<i>Departmental,</i>	<i>107,706.62</i>	<i>22,358.88</i>	<i>23,766.50</i>	<i>8,436.67</i>
General government,	—	874.50	241.57	1,000.00
Protection of persons and property,	—	893.22	114.72	—
Health and sanitation,	9,074.90	10,726.24	3,170.93	1,900.24
Highways,	8,162.62	6,849.97	15,686.47	933.51
Charities,	—	—	—	—
Education,	3,469.10	850.00	4,356.01	4,592.92
Libraries,	—	—	—	—
Recreation,	87,000.00	2,164.95	196.80	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,297.76</i>	<i>—</i>	<i>10,765.46</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,297.76	—	10,765.46	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
Municipal indebtedness,	96,992.90	113,049.14	80,603.31	35,053.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>31,992.90</i>	<i>32,563.28</i>	<i>20,603.31</i>	<i>10,000.00</i>
<i>Bonds refunded, current year,</i>	<i>65,000.00</i>	<i>80,000.00</i>	<i>60,000.00</i>	<i>25,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>485.86</i>	<i>—</i>	<i>53.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,095.34	9,760.16	2,500.00	1,012.47
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,095.34</i>	<i>9,760.16</i>	<i>—</i>	<i>1,012.47</i>
Refunds,	37.50	3,782.33	26.90	25.98
Agency, trust, and investment,	32,448.68	37,464.36	29,844.23	14,995.63
<i>Taxes and licenses for State,</i>	<i>18,674.29</i>	<i>22,706.01</i>	<i>12,478.50</i>	<i>9,078.90</i>
<i>Taxes for county,</i>	<i>11,798.94</i>	<i>8,861.67</i>	<i>7,043.22</i>	<i>6,435.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,975.45</i>	<i>5,906.78</i>	<i>10,322.56</i>	<i>481.73</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$230,057.60	\$218,186.97	\$145,887.73	\$72,471.65
Permanent debt (except from sinking funds),	31,992.90	32,563.28	20,603.31	10,000.00
Sinking fund requirements from revenue,	—	—	2,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	110,004.38	22,358.88	34,531.96	9,226.67
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	65,000.00	80,485.86	60,000.00	25,053.00
Transfers (except to sinking funds) and refunds,	3,132.84	13,542.49	26.90	1,038.45
Agency, trust, and investment,	32,448.68	37,464.36	29,844.28	14,995.63
Total payments,	\$472,636.40	\$404,601.84	\$293,394.18	\$132,785.40
Balance on hand, including funds,	59,448.98	49,704.25	14,368.65	24,911.12
GRAND TOTAL,	\$532,085.38	\$454,306.09	\$307,762.83	\$157,696.52

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 8.

RECEIPTS.	Ware POPULATION 8,774	Palmer POPULATION 8,610	Athol POPULATION 8,536	Easthampton POPULATION 8,524
REVENUE.	\$121,120.71	\$119,958.10	\$187,004.01	\$141,030.44
General,	97,434.84	110,619.89	125,562.30	116,348.40
<i>Taxes,</i>	<i>84,643.92</i>	<i>101,441.10</i>	<i>115,645.18</i>	<i>106,512.66</i>
Property and poll,	73,142.30	83,226.45	100,612.07	92,248.77
Corporation, bank, etc.,	11,501.62	18,214.65	15,033.11	14,263.89
<i>Licenses and permits,</i>	<i>8,701.25</i>	<i>8,371.25</i>	<i>7,953.00</i>	<i>8,307.92</i>
<i>Fines and forfeits,</i>	<i>620.10</i>	<i>100.27</i>	<i>1,209.31</i>	<i>523.91</i>
<i>Grants and gifts,</i>	<i>3,469.57</i>	<i>707.27</i>	<i>754.81</i>	<i>1,003.91</i>
For expenses,	469.57	707.27	754.81	1,003.91
For outlays,	3,000.00	—	—	—
All other,	—	—	—	—
Commercial,	23,685.87	9,338.21	61,441.71	24,682.04
<i>Special assessments,</i>	<i>1,241.52</i>	<i>975.00</i>	<i>1,910.88</i>	<i>1,494.80</i>
To meet expenses,	1,069.44	—	1,910.88	—
To meet outlays,	172.08	975.00	—	1,494.80
<i>Privileges,</i>	<i>999.86</i>	<i>3,296.22</i>	<i>536.83</i>	<i>1,089.41</i>
<i>Departmental,</i>	<i>7,035.99</i>	<i>3,399.62</i>	<i>17,634.18</i>	<i>5,117.56</i>
General government,	1,074.50	—	195.95	343.75
Protection of persons and property,	352.92	81.80	152.14	163.87
Health and sanitation,	70.50	25.00	9,693.10	9.10
Highways,	17.75	150.03	311.28	809.57
Charities,	4,015.15	1,121.54	2,276.16	1,321.82
Soldiers' benefits,	596.00	1,177.00	3,374.00	728.00
Education,	470.20	798.50	1,465.26	1,741.45
Libraries,	—	—	166.29	—
Recreation,	68.20	—	—	—
Unclassified,	370.77	45.75	—	—
<i>Public service enterprises,</i>	<i>11,893.08</i>	—	<i>36,477.16</i>	<i>15,858.50</i>
Electric light,	—	—	—	—
Water,	11,893.08	—	36,477.16	15,858.50
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,666.05</i>	<i>786.90</i>	<i>1,703.80</i>	<i>366.00</i>
<i>Interest,</i>	<i>849.37</i>	<i>881.47</i>	<i>3,178.86</i>	<i>755.77</i>
On sinking funds,	—	—	1,368.54	—
On trust and investment funds,	485.41	475.34	622.32	534.98
All other,	363.96	406.13	1,188.00	220.79
NON-REVENUE.	\$65,795.15	\$47,773.34	\$204,160.04	\$130,272.48
Offsets to outlays,	1,352.21	1,474.92	5,770.51	—
<i>Departmental,</i>	<i>1,352.21</i>	<i>1,474.92</i>	<i>5,770.51</i>	<i>—</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	35,053.95	30,000.00	81,270.20	107,604.72
<i>Loans, general purposes,</i>	<i>5,000.00</i>	—	—	<i>38,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	30,000.00	<i>13,500.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>50,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>53.95</i>	—	<i>1,270.20</i>	<i>1,104.72</i>
Transfers,	1,717.34	667.00	97,379.44	537.43
<i>From sinking funds,</i>	—	—	—	—
All other,	1,717.34	667.00	97,379.44	537.43
Refunds,	5,061.14	30.54	324.92	149.56
Agency, trust, and investment,	22,610.51	15,600.88	19,414.97	21,980.77
<i>Taxes and licenses for State,</i>	<i>14,097.53</i>	<i>10,378.22</i>	<i>13,223.18</i>	<i>12,092.94</i>
<i>Taxes for county,</i>	<i>7,762.98</i>	<i>4,608.06</i>	<i>4,689.00</i>	<i>8,463.81</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>750.00</i>	<i>614.60</i>	<i>1,502.79</i>	<i>924.02</i>
All other,	—	—	—	<i>500.00</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$122,472.92	\$121,433.02	\$192,774.52	\$141,030.44
Premiums,	53.95	—	1,270.20	1,104.72
Municipal indebtedness,	35,000.00	30,000.00	80,000.00	106,500.00
Transfers and refunds,	6,778.48	697.54	97,704.36	686.99
Agency, trust, and investment,	22,610.51	15,600.88	19,414.97	21,980.77
Total receipts,	\$186,915.86	\$167,731.44	\$391,164.05	\$271,302.92
Balance on hand, including funds,	11,018.82	8,869.85	28,062.83	11,840.60
GRAND TOTAL,	\$197,934.68	\$176,601.29	\$419,226.88	\$283,143.42

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Ware POPULATION 8,774	Palmer POPULATION 8,610	Athol POPULATION 8,536	Easthampton POPULATION 8,524
Maintenance,	\$101,146.29	\$78,309.62	\$109,848.63	\$93,095.19
<i>Departmental,</i>	<i>88,750.22</i>	<i>76,666.19</i>	<i>100,063.17</i>	<i>79,896.59</i>
General government,	7,175.63	3,203.26	6,438.85	8,622.76
Protection of persons and property,	5,398.68	4,930.65	17,913.63	11,869.54
Health and sanitation,	3,858.18	2,782.42	3,329.65	4,123.88
Highways,	16,780.38	13,572.40	22,133.38	17,282.91
Charities,	10,866.62	11,334.50	7,623.03	5,613.24
Soldiers' benefits,	1,214.00	914.00	3,963.84	616.00
Education,	36,932.90	37,132.18	33,169.77	29,836.24
Libraries,	1,969.57	2,000.00	1,888.01	1,400.00
Recreation,	3,522.13	—	791.95	—
Unclassified,	1,032.13	796.78	2,811.06	532.02
<i>Public service enterprises,</i>	<i>9,456.48</i>	<i>—</i>	<i>7,612.23</i>	<i>12,000.56</i>
Electric light,	—	—	—	—
Water,	9,456.48	—	7,612.23	12,000.56
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,939.59</i>	<i>1,645.43</i>	<i>2,173.23</i>	<i>1,198.04</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,192.58	3,941.21	20,470.47	8,184.85
<i>Loans, general purposes,</i>	<i>2,715.58</i>	<i>3,941.21</i>	<i>7,313.80</i>	<i>5,560.85</i>
<i>Loans, public service enterprises,</i>	<i>477.00</i>	<i>—</i>	<i>13,156.67</i>	<i>2,634.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	12,994.91	30,125.13	59,022.99	62,023.88
<i>Departmental,</i>	<i>11,910.11</i>	<i>30,125.13</i>	<i>24,757.69</i>	<i>40,578.68</i>
General government,	175.00	—	—	—
Protection of persons and property,	—	4,422.41	125.00	1,606.59
Health and sanitation,	999.53	11,599.01	367.04	6,896.34
Highways,	7,322.49	9,448.01	12,245.34	5,666.68
Charities,	275.65	1,229.24	—	—
Education,	—	3,426.46	11,926.98	26,409.07
Libraries,	—	—	—	—
Recreation,	3,137.44	—	93.33	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,084.80</i>	<i>—</i>	<i>34,265.30</i>	<i>21,445.20</i>
Electric light,	—	—	—	—
Water,	1,084.80	—	34,265.30	21,445.20
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	40,330.00	41,900.00	77,250.00	65,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>10,330.00</i>	<i>11,900.00</i>	<i>17,250.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year,</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>55,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,717.34	667.00	97,379.44	537.43
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,717.34</i>	<i>667.00</i>	<i>94,379.44</i>	<i>537.43</i>
Refunds,	5,061.14	30.54	324.92	149.56
Agency, trust, and investment,	22,610.51	15,714.46	23,783.51	21,790.43
<i>Taxes and licenses for State,</i>	<i>14,097.53</i>	<i>10,378.22</i>	<i>13,223.18</i>	<i>12,092.94</i>
<i>Taxes for county,</i>	<i>7,762.98</i>	<i>4,608.06</i>	<i>4,689.00</i>	<i>8,463.81</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>750.00</i>	<i>728.18</i>	<i>5,871.33</i>	<i>733.68</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
RECAPITULATION.				
Maintenance and interest,	\$104,338.87	\$82,250.83	\$130,319.10	\$101,280.04
Permanent debt (except from sinking funds),	10,330.00	11,900.00	17,250.00	10,000.00
Sinking fund requirements from revenue,	—	—	3,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	12,994.91	30,125.13	59,022.99	62,023.88
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	30,000.00	60,000.00	55,000.00
Transfers (except to sinking funds) and refunds,	6,778.48	697.54	94,704.36	686.99
Agency, trust, and investment,	22,610.51	15,714.46	23,783.51	21,790.43
Total payments,	\$187,052.77	\$170,687.96	\$388,079.96	\$250,781.34
Balance on hand, including funds,	10,881.91	5,913.33	31,146.92	32,362.08
GRAND TOTAL,	\$197,934.68	\$176,601.29	\$419,226.88	\$283,143.42

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	Middleboro- ough POPULATION 8,214	Braintree POPULATION 8,066	Saugus POPULATION 8,047	Norwood POPULATION 8,014
REVENUE.	\$173,041.26	\$210,422.28	\$171,706.00	\$209,901.98
General,	121,465.06	129,932.14	135,049.28	125,829.92
<i>Taxes,</i>	<i>98,863.54</i>	<i>128,725.79</i>	<i>133,573.67</i>	<i>123,272.33</i>
Property and poll,	90,110.11	119,614.48	128,902.89	100,409.04
Corporation, bank, etc.,	8,753.43	9,111.31	4,470.78	22,863.29
<i>Licenses and permits,</i>	<i>333.00</i>	<i>125.60</i>	<i>179.00</i>	<i>421.00</i>
<i>Fines and forfeits,</i>	<i>845.68</i>	<i>183.67</i>	<i>701.00</i>	<i>2,444.00</i>
<i>Grants and gifts,</i>	<i>21,422.84</i>	<i>892.28</i>	<i>795.61</i>	<i>692.59</i>
For expenses,	5,947.87	892.28	795.61	692.59
For outlays,	15,474.97	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	51,576.20	80,490.14	36,656.72	83,072.06
<i>Special assessments,</i>	<i>1,630.86</i>	<i>928.60</i>	<i>1,925.12</i>	<i>12,317.45</i>
To meet expenses,	1,630.86	928.60	1,925.12	11,121.40
To meet outlays,	—	—	—	1,196.05
<i>Privileges,</i>	<i>2,414.73</i>	<i>2,781.67</i>	<i>2,052.36</i>	<i>1,140.54</i>
<i>Departmental,</i>	<i>22,801.33</i>	<i>7,205.44</i>	<i>16,354.53</i>	<i>2,697.75</i>
General government,	3,201.40	512.05	213.00	2.81
Protection of persons and property,	2,454.01	1,324.93	2,507.61	25.00
Health and sanitation,	331.49	55.25	29.00	134.00
Highways,	4,318.54	105.88	311.65	73.04
Charities,	3,169.56	1,484.31	9,450.87	780.86
Soldiers' benefits,	7,279.00	2,794.00	3,207.00	1,096.50
Education,	1,857.83	769.72	614.10	392.49
Libraries,	166.00	151.30	21.30	193.03
Recreation,	—	7.10	—	—
Unclassified,	23.50	7.10	—	—
<i>Public service enterprises,</i>	<i>23,009.02</i>	<i>57,991.00</i>	<i>8,051.86</i>	<i>60,804.87</i>
Electric light,	122,844.02	26,741.30	8,047.46	34,713.36
Water,	—	31,249.70	—	26,091.51
All other,	165.00	—	4.40	—
<i>Cemeteries,</i>	<i>—</i>	<i>42.00</i>	<i>2,741.16</i>	<i>2,089.23</i>
<i>Interest,</i>	<i>1,720.26</i>	<i>11,541.43</i>	<i>6,531.69</i>	<i>4,022.24</i>
On sinking funds,	—	6,771.12	582.41	1,136.64
On trust and investment funds,	400.00	1,974.65	228.75	225.78
All other,	1,320.26	2,795.66	4,720.53	2,659.82
NON-REVENUE.	\$133,571.27	\$220,547.44	\$160,203.02	\$187,797.75
Offsets to outlays,	—	20,552.97	—	9,303.40
<i>Departmental,</i>	<i>—</i>	<i>20,552.97</i>	<i>—</i>	<i>3,764.20</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,539.20</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	60,000.00	152,411.20	130,022.51	130,842.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>70,000.00</i>	<i>—</i>	<i>8,370.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>80,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>60,000.00</i>	<i>80,000.00</i>	<i>120,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>738.20</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>1,673.00</i>	<i>22.51</i>	<i>2,472.00</i>
Transfers,	42,012.13	20,264.82	13,137.05	7,312.05
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>All other,</i>	<i>42,012.13</i>	<i>20,264.82</i>	<i>13,137.05</i>	<i>2,312.05</i>
Refunds,	475.18	2,691.40	95.79	844.37
Agency, trust, and investment,	31,082.96	24,527.05	16,947.67	39,495.93
<i>Taxes and licenses for State,</i>	<i>7,789.69</i>	<i>9,185.50</i>	<i>8,360.00</i>	<i>19,691.64</i>
<i>Taxes for county,</i>	<i>6,589.56</i>	<i>4,259.98</i>	<i>8,011.20</i>	<i>9,004.63</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>16,703.71</i>	<i>11,181.57</i>	<i>676.47</i>	<i>10,799.66</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$173,041.26	\$230,975.25	\$171,706.00	\$219,205.38
Premiums,	—	1,673.00	22.51	2,472.00
Municipal indebtedness,	60,000.00	150,738.20	130,000.00	128,370.00
Transfers and refunds,	42,488.31	22,956.22	13,232.84	8,156.42
Agency, trust, and investment,	31,082.96	24,627.05	16,947.67	39,495.93
Total receipts,	\$306,612.53	\$430,969.72	\$331,909.02	\$397,699.73
Balance on hand, including funds,	22,904.66	20,685.78	66,029.19	34,997.53
GRAND TOTAL,	\$329,517.19	\$451,655.50	\$397,938.21	\$432,697.26

¹ Includes \$2,561.58 from gas.

Graded According to Population of 1910 — Continued.

GROUP 9.

PAYMENTS.	Middleboro- ough POPULATION 8,214	Braintree POPULATION 8,066	Saugus POPULATION 8,047	Norwood POPULATION 8,014
Maintenance,	\$133,678.31	\$152,926.27	\$128,439.90	\$146,277.87
<i>Departmental,</i>	<i>112,038.96</i>	<i>114,492.98</i>	<i>125,312.48</i>	<i>108,570.01</i>
General government,	9,734.46	8,601.26	10,049.98	9,281.20
Protection of persons and property,	11,025.10	18,480.99	21,063.41	12,894.46
Health and sanitation,	4,434.00	1,614.85	2,950.79	6,132.03
Highways,	24,171.76	19,632.10	19,363.66	8,997.79
Charities,	10,078.75	9,408.95	12,860.80	8,150.71
Soldiers' benefits,	9,153.96	3,632.10	4,198.51	1,907.93
Education,	38,649.09	47,868.09	47,527.03	54,871.33
Libraries,	4,224.58	3,153.05	1,305.39	4,165.65
Recreation,	100.00	962.69	2,589.63	—
Unclassified,	467.26	1,138.90	3,403.28	2,168.91
<i>Public service enterprises,</i>	<i>21,639.35</i>	<i>37,896.77</i>	<i>629.90</i>	<i>34,915.79</i>
Electric light,	121,385.77	23,741.19	—	25,590.22
Water,	—	14,155.58	629.90	9,325.57
All other,	253.58	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>127.50</i>	<i>2,497.52</i>	<i>2,792.07</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>409.02</i>	<i>—</i>	<i>—</i>
Interest,	8,276.23	18,101.79	14,825.16	14,754.44
<i>Loans, general purposes,</i>	<i>6,568.23</i>	<i>6,841.79</i>	<i>11,670.87</i>	<i>10,249.94</i>
<i>Loans, public service enterprises,</i>	<i>2,708.00</i>	<i>11,260.00</i>	<i>3,154.29</i>	<i>4,504.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	21,200.46	63,178.27	29,637.45	63,949.97
<i>Departmental,</i>	<i>1,266.51</i>	<i>53,566.94</i>	<i>18,259.98</i>	<i>18,103.48</i>
General government,	—	—	371.10	861.00
Protection of persons and property,	550.00	573.81	528.18	—
Health and sanitation,	—	1,863.82	34.94	11,821.98
Highways,	525.00	2,799.94	847.86	4,274.50
Charities,	122.51	—	—	—
Education,	69.00	43,329.37	16,477.90	495.00
Libraries,	—	—	—	—
Recreation,	—	5,000.00	—	651.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>19,933.95</i>	<i>9,611.33</i>	<i>11,377.47</i>	<i>45,846.49</i>
Electric light,	19,933.95	3,586.90	—	8,696.97
Water,	—	6,024.43	11,377.47	37,149.52
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	86,800.00	91,473.88	165,791.16	66,950.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>From revenue and other sources,</i>	<i>25,300.00</i>	<i>11,473.88</i>	<i>13,791.16</i>	<i>21,950.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>61,500.00</i>	<i>80,000.00</i>	<i>152,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	42,012.13	20,264.82	13,137.05	7,312.05
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>5,550.00</i>	<i>500.00</i>	<i>2,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>42,012.13</i>	<i>14,714.82</i>	<i>12,637.05</i>	<i>5,312.05</i>
Refunds,	476.18	2,691.40	95.79	844.37
Agency, trust, and investment,	15,382.96	36,705.86	17,027.38	37,632.57
<i>Taxes and licenses for State,</i>	<i>7,789.69</i>	<i>9,185.50</i>	<i>8,860.00</i>	<i>19,691.64</i>
<i>Taxes for county,</i>	<i>6,589.56</i>	<i>4,259.98</i>	<i>8,011.20</i>	<i>9,004.63</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,003.71</i>	<i>23,260.38</i>	<i>656.18</i>	<i>8,936.30</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$141,954.54	\$171,028.06	\$143,265.06	\$161,032.31
Permanent debt (except from sinking funds),	25,300.00	11,473.88	13,791.16	21,950.00
Sinking fund requirements from revenue,	—	5,550.00	500.00	2,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	21,200.46	63,178.27	29,637.45	63,949.97
Permanent debt from sinking funds,	—	—	—	5,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	61,500.00	80,000.00	152,000.00	40,000.00
Transfers (except to sinking funds) and refunds,	42,488.31	17,406.22	12,732.84	6,156.42
Agency, trust, and investment,	15,382.96	36,705.86	17,027.38	37,632.57
Total payments,	\$307,826.27	\$385,342.29	\$368,953.89	\$337,721.27
Balance on hand, including funds,	21,690.92	66,313.21	28,984.32	94,975.99
GRAND TOTAL,	\$329,517.19	\$451,655.50	\$397,938.21	\$432,697.26

¹ Includes \$4,656.43 for gas.² Includes \$16,024.72 for gas.³ Includes \$15,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 10.

RECEIPTS.	Milton POPULATION 7,924	Bridgewater POPULATION 7,688	Marblehead POPULATION 7,338	Andover POPULATION 7,301
REVENUE.	\$476,290.48	\$73,266.63	\$274,361.52	\$184,226.00
General,	380,640.21	64,352.24	186,157.43	140,923.02
<i>Taxes,</i>	<i>379,148.88</i>	<i>62,352.38</i>	<i>185,176.47</i>	<i>139,435.81</i>
Property and poll,	259,884.15	48,367.25	178,506.85	93,673.38
Corporation, bank, etc.,	119,264.73	13,985.13	6,668.62	45,762.43
<i>Licenses and permits,</i>	<i>80.25</i>	<i>153.00</i>	<i>105.00</i>	<i>152.50</i>
<i>Fines and forfeits,</i>	<i>181.27</i>	<i>392.95</i>	<i>441.35</i>	<i>349.25</i>
<i>Grants and gifts,</i>	<i>1,229.81</i>	<i>1,463.91</i>	<i>455.61</i>	<i>985.46</i>
For expenses,	1,124.85	1,463.91	435.61	985.46
For outlays,	104.96	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	95,650.27	8,904.39	38,204.09	43,302.98
<i>Special assessments,</i>	<i>12,294.09</i>	<i>254.25</i>	<i>1,358.34</i>	<i>6,198.42</i>
To meet expenses,	7,294.09	254.25	1,158.14	5,745.40
To meet outlays,	5,000.00	—	200.20	453.02
<i>Privileges,</i>	<i>2,929.02</i>	<i>3,022.29</i>	<i>659.99</i>	<i>1,272.54</i>
<i>Departmental,</i>	<i>11,123.83</i>	<i>4,455.98</i>	<i>19,301.71</i>	<i>6,159.26</i>
General government,	355.50	867.00	569.00	415.00
Protection of persons and property,	6,455.25	90.50	350.74	803.24
Health and sanitation,	27.00	274.64	15.00	708.25
Highways,	512.52	481.80	608.52	276.60
Charities,	514.14	911.57	1,433.47	1,147.74
Soldiers' benefits,	1,379.00	1,392.00	15,777.00	2,086.00
Education,	749.39	343.47	36.00	508.94
Libraries,	409.60	95.00	78.33	116.83
Recreation,	92.10	—	172.95	30.00
Unclassified,	629.33	—	260.70	66.66
<i>Public service enterprises,</i>	<i>56,022.49</i>	<i>37.47</i>	<i>63,011.98</i>	<i>18,769.47</i>
Electric light,	—	—	36,224.09	—
Water,	56,022.49	—	26,767.91	18,669.37
All other,	—	37.47	19.98	100.10
<i>Cemeteries,</i>	<i>5,930.03</i>	<i>—</i>	<i>404.36</i>	<i>570.00</i>
<i>Interest,</i>	<i>7,550.81</i>	<i>1,134.40</i>	<i>3,467.71</i>	<i>10,333.29</i>
On sinking funds,	—	—	774.34	1,493.21
On trust and investment funds,	3,160.78	790.10	2,112.27	7,685.51
All other,	4,190.03	344.30	581.10	1,154.57
NON-REVENUE.	\$615,456.35	\$41,315.10	\$188,095.97	\$187,598.08
Offsets to outlays,	500.00	1,790.00	1,651.18	3,015.32
<i>Departmental,</i>	<i>500.00</i>	<i>1,790.00</i>	<i>175.00</i>	<i>96.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,476.18</i>	<i>2,919.32</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	150,034.90	30,000.00	155,698.50	129,037.33
<i>Loans, general purposes,</i>	<i>34.90</i>	<i>—</i>	<i>45,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>15,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>150,000.00</i>	<i>30,000.00</i>	<i>100,000.00</i>	<i>113,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>698.50</i>	<i>537.33</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	388,749.12	—	2,736.35	23,655.52
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>388,749.12</i>	<i>—</i>	<i>2,736.35</i>	<i>23,655.52</i>
Refunds,	6,595.33	3.21	836.37	182.23
Agency, trust, and investment,	69,577.50	9,521.89	27,173.57	31,707.68
<i>Taxes and licenses for State,</i>	<i>39,942.97</i>	<i>5,060.00</i>	<i>12,745.47</i>	<i>12,864.53</i>
<i>Taxes for county,</i>	<i>17,907.22</i>	<i>4,487.64</i>	<i>11,215.38</i>	<i>11,343.15</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11,727.31</i>	<i>4.25</i>	<i>3,212.72</i>	<i>8,000.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$476,790.48	\$75,056.63	\$276,012.70	\$187,241.32
Premiums,	—	—	698.50	537.33
Municipal indebtedness,	150,034.90	30,000.00	155,000.00	128,500.00
Transfers and refunds,	395,344.45	3.21	3,572.72	23,837.75
Agency, trust, and investment,	69,577.50	9,521.89	27,173.57	31,707.68
Total receipts,	\$1,091,747.33	\$114,581.73	\$462,457.49	\$371,824.08
Balance on hand, including funds,	82,859.05	5,017.18	22,220.80	18,192.08
GRAND TOTAL,	\$1,174,606.33	\$119,598.91	\$484,678.29	\$390,016.16

Graded According to Population of 1910 — Continued.

GROUP 10.

PAYMENTS.	Milton POPULATION 7,924	Bridgewater POPULATION 7,688	Marblehead POPULATION 7,338	Andover POPULATION 7,301
Maintenance,	\$324,696.47	\$59,718.89	\$174,576.61	\$121,690.02
<i>Departmental,</i>	<i>294,069.18</i>	<i>59,640.47</i>	<i>127,609.96</i>	<i>111,343.09</i>
General government,	14,088.42	3,320.58	13,731.14	7,665.24
Protection of persons and property,	82,632.63	8,523.60	22,646.12	17,086.87
Health and sanitation,	20,718.85	2,000.45	8,434.65	3,441.70
Highways,	49,073.31	9,352.70	11,211.82	17,938.73
Charities,	6,609.99	4,521.65	8,508.00	9,456.21
Soldiers' benefits,	2,603.75	1,601.00	22,221.83	2,764.20
Education,	91,475.37	27,332.61	34,952.02	46,617.81
Libraries,	10,816.43	2,296.96	1,642.01	4,518.47
Recreation,	10,186.39	64.51	2,225.31	1,068.19
Unclassified,	5,864.04	626.41	2,037.06	785.67
<i>Public service enterprises,</i>	<i>21,672.74</i>	<i>78.42</i>	<i>45,160.96</i>	<i>8,382.32</i>
Electric light,	—	—	34,219.96	—
Water,	21,672.74	—	10,941.00	8,242.89
All other,	—	78.42	—	139.43
<i>Cemeteries,</i>	<i>8,954.55</i>	<i>—</i>	<i>1,671.52</i>	<i>1,632.25</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>134.17</i>	<i>332.36</i>
Interest,	54,440.50	450.60	13,227.90	12,969.57
<i>Loans, general purposes,</i>	<i>36,868.45</i>	<i>450.60</i>	<i>4,229.85</i>	<i>5,582.07</i>
<i>Loans, public service enterprises,</i>	<i>17,572.05</i>	<i>—</i>	<i>8,998.05</i>	<i>7,387.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	66,256.83	6,936.63	90,265.87	29,746.52
<i>Departmental,</i>	<i>54,702.23</i>	<i>6,936.63</i>	<i>69,461.64</i>	<i>10,773.90</i>
General government,	2,236.61	1,085.03	1,671.80	493.65
Protection of persons and property,	6,094.84	—	2,590.00	39.18
Health and sanitation,	20,994.70	5,851.60	63,957.69	9,398.14
Highways,	1,412.71	—	—	—
Charities,	23,022.59	—	1,232.15	—
Education,	—	—	—	—
Libraries,	—	—	—	842.93
Recreation,	—	—	—	—
Unclassified,	940.78	—	—	—
<i>Public service enterprises,</i>	<i>11,554.60</i>	<i>—</i>	<i>20,814.23</i>	<i>18,972.62</i>
Electric light,	—	—	9,516.04	—
Water,	11,554.60	—	11,298.19	18,972.62
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	190,969.13	30,000.00	121,500.00	138,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>40,969.13</i>	<i>—</i>	<i>21,500.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>150,000.00</i>	<i>30,000.00</i>	<i>100,000.00</i>	<i>125,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	388,749.12	—	2,736.35	23,655.52
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>6,067.29</i>
<i>To sinking funds from premiums,</i>	<i>388,749.12</i>	<i>—</i>	<i>1,736.35</i>	<i>17,588.23</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	6,595.33	3.21	836.37	182.23
Agency, trust, and investment,	66,758.47	9,521.89	29,971.43	42,019.90
<i>Taxes and licenses for State,</i>	<i>59,942.97</i>	<i>5,060.00</i>	<i>12,745.47</i>	<i>12,364.53</i>
<i>Taxes for county,</i>	<i>17,907.22</i>	<i>4,457.64</i>	<i>11,215.38</i>	<i>11,343.15</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8,908.28</i>	<i>4.25</i>	<i>6,010.58</i>	<i>18,312.22</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$379,136.97	\$60,169.49	\$187,804.51	\$134,659.59
Permanent debt (except from sinking funds),	40,969.13	—	21,500.00	13,000.00
Sinking fund requirements from revenue,	—	—	1,000.00	6,067.29
Premiums paid to sinking funds,	—	—	—	—
Outlays,	66,256.83	6,936.63	90,265.87	29,746.52
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	150,000.00	30,000.00	100,000.00	125,500.00
Transfers (except to sinking funds) and refunds,	395,344.45	3.21	2,572.72	17,770.46
Agency, trust, and investment,	66,758.47	9,521.89	29,971.43	42,019.90
Total payments,	\$1,098,465.85	\$106,631.22	\$433,114.53	\$368,763.76
Balance on hand, including funds,	76,140.53	12,967.69	51,563.76	21,252.40
GRAND TOTAL,	\$1,174,606.38	\$119,598.91	\$484,678.29	\$390,016.16

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 11.

RECEIPTS.	Whitman POPULATION 7,292	Stoneham POPULATION 7,090	Rockland POPULATION 6,928	Montague POPULATION 6,866
REVENUE.	\$142,579.78	\$148,062.78	\$133,942.20	\$100,819.25
General,	104,571.26	101,164.87	100,963.48	92,139.27
<i>Taxes,</i>	<i>102,912.22</i>	<i>99,266.94</i>	<i>99,126.59</i>	<i>81,779.05</i>
Property and poll,	98,358.20	94,060.57	90,163.09	75,233.06
Corporation, bank, etc.,	4,554.02	5,206.37	8,963.50	6,545.99
<i>Licenses and permits,</i>	<i>116.00</i>	<i>278.00</i>	<i>122.00</i>	<i>6,367.75</i>
<i>Fines and forfeits,</i>	<i>567.99</i>	<i>291.00</i>	<i>7.05</i>	<i>724.29</i>
<i>Grants and gifts,</i>	<i>975.05</i>	<i>1,328.93</i>	<i>1,707.84</i>	<i>3,268.13</i>
For expenses,	975.05	1,328.93	732.84	3,268.18
For outlays,	—	—	975.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	38,008.52	46,897.91	32,978.72	8,679.98
<i>Special assessments,</i>	<i>—</i>	<i>2,755.66</i>	<i>—</i>	<i>872.34</i>
To meet expenses,	—	2,459.81	—	719.49
To meet outlays,	—	295.75	—	152.85
<i>Privileges,</i>	<i>2,331.17</i>	<i>1,201.01</i>	<i>2,273.04</i>	<i>—</i>
<i>Departmental,</i>	<i>11,837.67</i>	<i>12,465.02</i>	<i>9,071.86</i>	<i>7,526.58</i>
General government,	1,664.87	159.50	—	358.75
Protection of persons and property,	86.61	1,791.25	146.00	1,523.13
Health and sanitation,	151.20	173.24	—	26.70
Highways,	173.16	725.76	717.26	787.22
Charities,	1,446.72	3,916.04	1,680.90	835.57
Soldiers' benefits,	6,798.00	5,174.00	5,826.26	2,104.40
Education,	1,352.86	293.97	572.20	1,775.00
Libraries,	164.25	100.00	129.24	115.81
Recreation,	—	131.26	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>18,541.78</i>	<i>25,951.36</i>	<i>19,853.30</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	18,541.78	25,856.56	19,853.30	—
All other,	—	94.80	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,934.84</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>5,297.90</i>	<i>2,590.12</i>	<i>1,780.52</i>	<i>281.06</i>
On sinking funds,	3,087.86	—	—	—
On trust and investment funds,	160.92	907.40	—	—
All other,	2,049.12	1,682.72	1,780.52	281.06
NON-REVENUE.	\$121,019.55	\$144,428.64	\$143,978.97	\$82,537.91
Offsets to outlays,	—	1,840.71	1,727.18	638.34
<i>Departmental,</i>	<i>—</i>	<i>989.85</i>	<i>—</i>	<i>638.34</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>850.86</i>	<i>1,727.18</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	100,000.00	119,382.96	122,207.60	59,100.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>15,900.00</i>	<i>12,000.00</i>	<i>9,100.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>100,000.00</i>	<i>100,000.00</i>	<i>110,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>482.96</i>	<i>207.60</i>	<i>—</i>
Transfers,	6,909.98	2,856.67	3,188.29	4,157.21
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	6,909.98	2,856.67	3,188.29	4,157.21
Refunds,	62.20	6,597.93	4,816.79	70.50
Agency, trust, and investment,	14,047.37	13,750.37	12,039.11	18,571.86
<i>Taxes and licenses for State,</i>	<i>7,554.71</i>	<i>7,934.14</i>	<i>6,380.00</i>	<i>10,388.57</i>
<i>Taxes for county,</i>	<i>6,492.66</i>	<i>4,916.23</i>	<i>5,620.50</i>	<i>7,502.91</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>900.00</i>	<i>58.61</i>	<i>680.38</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$142,579.78	\$149,903.49	\$135,669.38	\$101,457.59
Premiums,	—	482.96	207.60	—
Municipal indebtedness,	100,000.00	118,900.00	122,000.00	59,100.00
Transfers and refunds,	6,972.18	9,454.60	8,005.08	4,227.71
Agency, trust, and investment,	14,047.37	13,750.37	12,039.11	18,571.86
Total receipts,	\$263,599.33	\$292,491.42	\$277,921.17	\$183,357.16
<i>Balance on hand, including funds,</i>	<i>14,904.51</i>	<i>28,800.53</i>	<i>26,648.73</i>	<i>324.50</i>
GRAND TOTAL,	\$278,593.84	\$321,291.95	\$304,569.90	\$183,681.66

Graded According to Population of 1910 — Continued.

GROUP 11.

PAYMENTS.	Whitman POPULATION 7,292	Stoneham POPULATION 7,090	Rockland POPULATION 6,928	Montague POPULATION 6,866
Maintenance,	\$109,973.27	\$119,136.36	\$101,637.30	\$81,806.65
<i>Departmental,</i>	<i>99,819.38</i>	<i>106,681.41</i>	<i>89,891.62</i>	<i>81,806.65</i>
General government,	8,013.40	7,540.01	6,043.92	5,910.94
Protection of persons and property,	12,474.84	15,882.10	11,593.01	6,386.69
Health and sanitation,	2,625.64	6,297.42	1,538.31	2,816.73
Highways,	16,152.46	17,238.61	13,714.37	11,719.52
Charities,	10,034.83	9,704.19	10,354.47	8,641.97
Soldiers' benefits,	8,360.13	7,539.46	8,163.87	2,388.95
Education,	37,269.35	37,284.88	33,227.41	39,584.72
Libraries,	2,279.95	2,409.73	2,342.61	3,264.61
Recreation,	871.52	1,877.15	1,000.00	517.52
Unclassified,	1,737.26	907.86	1,913.65	575.00
<i>Public service enterprises,</i>	<i>10,153.89</i>	<i>9,772.96</i>	<i>11,746.68</i>	—
Electric light,	—	—	—	—
Water,	10,153.89	9,691.85	11,745.68	—
All other,	—	81.10	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,682.00</i>	—	—
<i>Administration of trust funds,</i>	<i>—</i>	—	—	—
Interest,	12,876.24	21,035.88	8,428.56	2,521.62
<i>Loans, general purposes,</i>	<i>6,876.24</i>	<i>10,889.69</i>	<i>6,576.16</i>	<i>2,521.62</i>
<i>Loans, public service enterprises,</i>	<i>6,000.00</i>	<i>10,146.19</i>	<i>1,853.40</i>	—
<i>Loans, cemeteries,</i>	<i>—</i>	—	—	—
Outlays,	10,419.93	28,231.81	25,447.45	14,366.72
<i>Departmental,</i>	<i>4,147.97</i>	<i>21,761.69</i>	<i>21,391.49</i>	<i>14,366.72</i>
General government,	679.75	250.00	—	399.25
Protection of persons and property,	704.85	—	165.00	—
Health and sanitation,	89.03	11,813.05	—	1,236.87
Highways,	2,018.34	1,848.83	8,109.03	12,233.44
Charities,	—	—	1,303.63	—
Education,	656.00	1,402.71	11,813.83	—
Libraries,	—	—	—	—
Recreation,	—	6,447.10	—	497.16
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>6,271.96</i>	<i>6,470.12</i>	<i>4,055.96</i>	—
Electric light,	—	—	—	—
Water,	6,271.96	6,470.12	4,055.96	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	—	—	—
Municipal indebtedness,	110,050.00	116,325.64	124,300.00	60,129.40
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>10,050.00</i>	<i>16,325.64</i>	<i>14,300.00</i>	<i>8,429.40</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>100,000.00</i>	<i>100,000.00</i>	<i>110,000.00</i>	<i>51,700.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	6,909.98	2,856.67	3,188.29	4,157.21
<i>To sinking funds from revenue,</i>	<i>2,900.00</i>	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>4,009.98</i>	<i>2,856.67</i>	<i>3,188.29</i>	<i>4,157.21</i>
Refunds,	62.20	6,597.93	4,816.79	70.50
Agency, trust, and investment,	20,196.15	13,831.17	12,039.11	18,571.86
<i>Taxes and licenses for State,</i>	<i>7,554.71</i>	<i>7,934.14</i>	<i>6,380.00</i>	<i>10,388.57</i>
<i>Taxes for county,</i>	<i>6,492.66</i>	<i>4,916.23</i>	<i>5,620.50</i>	<i>7,502.91</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>6,148.78</i>	<i>980.80</i>	<i>38.61</i>	<i>680.38</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$122,849.51	\$140,172.24	\$110,065.86	\$84,328.27
Permanent debt (except from sinking funds),	10,050.00	16,325.64	14,300.00	8,429.40
Sinking fund requirements from revenue,	2,900.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	10,419.93	28,231.81	25,447.45	14,366.72
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	100,000.00	100,000.00	110,000.00	51,700.00
Transfers (except to sinking funds) and refunds,	4,072.18	9,454.60	8,005.08	4,227.71
Agency, trust, and investment,	20,196.15	13,831.17	12,039.11	18,571.86
Total payments,	\$270,487.77	\$308,015.46	\$279,857.50	\$181,623.96
Balance on hand, including funds,	8,106.07	13,276.49	24,712.40	2,057.70
GRAND TOTAL,	\$278,593.84	\$321,291.95	\$304,569.90	\$183,681.66

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 12.

RECEIPTS.	Hudson POPULATION 6,743	Spencer POPULATION 6,740	Concord POPULATION 6,421	Maynard POPULATION 6,390
REVENUE.	\$148,437.65	\$114,441.19	\$207,346.81	\$86,612.64
General,	95,322.32	77,416.16	119,813.16	66,873.30
<i>Taxes,</i>	<i>86,088.51</i>	<i>69,160.87</i>	<i>115,399.50</i>	<i>59,370.81</i>
Property and poll,	71,903.99	58,093.06	94,761.63	58,280.29
Corporation, bank, etc.,	14,184.52	11,067.81	20,637.87	1,090.52
<i>Licenses and permits,</i>	<i>6,206.00</i>	<i>7,602.50</i>	<i>221.00</i>	<i>6,245.75</i>
<i>Fines and forfeits,</i>	<i>416.45</i>	<i>148.02</i>	<i>332.24</i>	<i>532.96</i>
<i>Grants and gifts,</i>	<i>2,611.36</i>	<i>504.77</i>	<i>3,860.42</i>	<i>723.78</i>
For expenses,	1,611.36	504.77	2,687.11	370.15
For outlays,	1,000.00	—	1,173.31	353.63
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	53,115.33	37,025.03	87,533.65	19,739.34
<i>Special assessments,</i>	<i>739.83</i>	<i>1,188.62</i>	<i>327.45</i>	<i>1,043.80</i>
To meet expenses,	739.83	1,188.62	327.45	331.26
To meet outlays,	—	—	44.00	712.54
<i>Privileges,</i>	<i>787.58</i>	<i>621.80</i>	<i>414.00</i>	<i>143.58</i>
<i>Departmental,</i>	<i>11,139.69</i>	<i>7,886.52</i>	<i>16,673.03</i>	<i>1,865.68</i>
General government,	1,493.50	741.00	466.23	—
Protection of persons and property,	401.31	667.19	5,066.58	20.00
Health and sanitation,	5,161.35	20.00	511.59	—
Highways,	595.80	836.46	699.45	10.00
Charities,	866.60	2,565.08	2,956.26	1,168.86
Soldiers' benefits,	2,037.00	2,366.50	489.00	482.00
Education,	511.00	683.46	6,483.92	135.04
Libraries,	73.13	6.83	—	19.78
Recreation,	—	—	—	30.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>38,344.17</i>	<i>11,804.70</i>	<i>58,514.19</i>	<i>13,012.32</i>
Electric light,	24,325.97	—	31,859.05	—
Water,	14,018.20	11,804.70	26,655.14	13,012.32
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>276.00</i>	<i>223.05</i>	<i>1,109.55</i>	<i>375.50</i>
<i>Interest,</i>	<i>1,823.06</i>	<i>15,300.34</i>	<i>10,495.43</i>	<i>3,298.46</i>
On sinking funds,	—	9,197.77	2,024.76	2,535.40
On trust and investment funds,	404.05	4,862.41	7,787.15	169.82
All other,	1,424.01	1,240.16	683.52	593.24
NON-REVENUE.	\$34,924.41	\$92,420.58	\$203,401.72	\$32,814.07
Offsets to outlays,	333.16	150.00	5,042.41	125.16
<i>Departmental,</i>	<i>—</i>	<i>150.00</i>	<i>3,935.64</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>333.16</i>	<i>—</i>	<i>1,106.77</i>	<i>125.16</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	19,000.00	42,600.00	149,730.83	10,000.00
<i>Loans, general purposes,</i>	<i>4,000.00</i>	<i>5,600.00</i>	<i>65,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>—</i>	<i>12,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>37,000.00</i>	<i>70,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>2,230.83</i>	<i>—</i>
Transfers,	1,063.36	10,741.52	13,387.98	10,197.71
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,063.36</i>	<i>10,741.52</i>	<i>13,387.98</i>	<i>10,197.71</i>
Refunds,	100.00	1,337.42	1,806.12	18.58
Agency, trust, and investment,	14,427.89	37,591.64	33,434.38	12,472.62
<i>Taxes and licenses for State,</i>	<i>9,774.07</i>	<i>9,466.59</i>	<i>11,721.70</i>	<i>8,124.75</i>
<i>Taxes for county,</i>	<i>4,249.02</i>	<i>3,943.00</i>	<i>6,812.49</i>	<i>3,897.87</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>404.80</i>	<i>24,182.05</i>	<i>14,900.19</i>	<i>450.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$148,770.81	\$114,591.19	\$212,389.22	\$86,737.80
Premiums,	—	—	2,230.83	—
Municipal indebtedness,	19,000.00	42,600.00	147,500.00	10,000.00
Transfers and refunds,	1,163.36	12,078.94	15,194.10	10,216.29
Agency, trust, and investment,	14,427.89	37,591.64	33,434.38	12,472.62
Total receipts,	\$183,362.06	\$206,861.77	\$410,748.53	\$119,426.71
Balance on hand, including funds,	30,304.41	2,736.40	26,727.65	14,536.47
GRAND TOTAL,	\$213,666.47	\$209,598.17	\$437,476.18	\$133,963.18

Graded According to Population of 1910 — Continued.

GROUP 12.

PAYMENTS.	Hudson POPULATION 6,743	Spencer POPULATION 6,740	Concord POPULATION 6,421	Maynard POPULATION 6,390
Maintenance,	\$97,087.64	\$71,809.58	\$157,766.81	\$57,551.53
<i>Departmental,</i>	<i>76,188.49</i>	<i>67,831.90</i>	<i>117,176.26</i>	<i>52,766.78</i>
General government,	7,833.78	5,461.58	7,159.00	3,020.22
Protection of persons and property,	13,225.88	6,656.20	21,560.24	8,223.59
Health and sanitation,	4,203.62	2,525.31	7,247.92	1,581.39
Highways,	9,529.54	14,325.14	19,340.99	7,072.26
Charities,	5,929.23	5,999.97	7,389.63	4,480.09
Soldiers' benefits,	3,158.05	5,112.15	673.00	632.00
Education,	28,844.04	25,328.04	45,405.49	25,917.91
Libraries,	1,814.18	1,328.19	5,413.48	1,245.32
Recreation,	77.25	698.92	721.31	246.00
Unclassified,	1,572.92	396.40	2,265.20	368.00
<i>Public service enterprises,</i>	<i>20,158.87</i>	<i>1,746.20</i>	<i>37,473.29</i>	<i>4,287.73</i>
Electric light,	18,094.03	—	28,748.92	—
Water,	2,064.84	1,746.20	8,724.37	4,287.73
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>740.23</i>	<i>362.49</i>	<i>2,905.78</i>	<i>477.02</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>1,868.99</i>	<i>211.48</i>	<i>—</i>
Interest,	11,773.62	11,998.36	16,915.58	6,059.29
<i>Loans, general purposes,</i>	<i>6,538.96</i>	<i>1,734.36</i>	<i>6,686.41</i>	<i>1,059.29</i>
<i>Loans, public service enterprises,</i>	<i>5,234.66</i>	<i>10,264.00</i>	<i>10,229.17</i>	<i>5,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	22,611.98	9,486.60	54,598.78	8,809.96
<i>Departmental,</i>	<i>8,016.71</i>	<i>9,401.38</i>	<i>38,201.45</i>	<i>4,871.41</i>
General government,	—	1,080.70	4,733.18	1,800.00
Protection of persons and property,	—	1,027.32	763.21	—
Health and sanitation,	3,752.85	4,293.36	13,423.43	2,694.25
Highways,	3,840.86	—	—	—
Charities,	—	—	14,790.87	275.06
Education,	422.00	—	4,000.00	102.10
Libraries,	—	—	490.76	—
Recreation,	—	—	16,397.33	3,938.55
Unclassified,	—	—	3,195.40	—
<i>Public service enterprises,</i>	<i>14,496.27</i>	<i>85.22</i>	<i>13,201.93</i>	<i>3,938.55</i>
Electric light,	5,407.77	—	—	—
Water,	9,088.50	85.22	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	29,500.00	47,414.14	91,000.00	16,300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>24,500.00</i>	<i>6,414.14</i>	<i>6,000.00</i>	<i>6,300.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>41,000.00</i>	<i>85,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,063.36	10,741.52	13,387.98	10,197.71
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>4,800.00</i>	<i>9,020.00</i>	<i>10,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,063.36</i>	<i>5,941.52</i>	<i>4,367.98</i>	<i>197.71</i>
Refunds,	100.00	1,337.42	1,806.12	18.58
Agency, trust, and investment,	14,715.39	52,285.44	48,306.15	23,755.16
<i>Taxes and licenses for State,</i>	<i>9,774.07</i>	<i>9,466.59</i>	<i>11,721.70</i>	<i>8,124.75</i>
<i>Taxes for county,</i>	<i>4,249.02</i>	<i>3,943.00</i>	<i>6,812.49</i>	<i>3,897.87</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>692.30</i>	<i>38,875.85</i>	<i>29,771.96</i>	<i>11,732.54</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$108,861.26	\$83,807.94	\$174,682.39	\$63,610.82
Permanent debt (except from sinking funds),	24,500.00	6,414.14	6,000.00	6,300.00
Sinking fund requirements from revenue,	—	4,800.00	9,020.00	10,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	22,611.98	9,486.60	54,598.78	8,809.96
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	41,000.00	85,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	1,163.36	7,278.94	6,174.10	216.29
Agency, trust, and investment,	14,715.39	52,285.44	48,306.15	23,755.16
Total payments,	\$176,751.99	\$205,073.06	\$383,781.42	\$122,692.23
Balance on hand, including funds,	36,914.48	4,525.11	53,694.76	11,270.95
GRAND TOTAL,	\$213,666.47	\$209,598.17	\$437,476.18	\$133,963.18

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 13.

RECEIPTS.	Stoughton POPULATION 6,316	Swampscott POPULATION 6,204	Great Barrington POPULATION 5,926	Reading POPULATION 5,818
REVENUE.	\$127,569.01	\$210,394.01	\$95,869.47	\$188,040.83
General,	97,964.20	159,074.01	86,805.37	111,027.71
<i>Taxes,</i>	<i>95,695.90</i>	<i>153,663.51</i>	<i>77,060.26</i>	<i>110,156.63</i>
Property and poll,	91,923.33	136,265.51	68,794.91	101,500.95
Corporation, bank, etc.,	3,667.57	22,403.00	8,265.35	8,655.68
<i>Licenses and permits,</i>	<i>339.50</i>	<i>168.50</i>	<i>8,605.95</i>	<i>63.00</i>
<i>Fines and forfeits,</i>	<i>1,155.00</i>	<i>239.00</i>	<i>646.73</i>	<i>114.00</i>
<i>Grants and gifts,</i>	<i>873.80</i>	<i>—</i>	<i>492.58</i>	<i>694.08</i>
For expenses,	873.80	—	492.58	694.08
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	29,604.81	51,320.00	9,064.10	77,013.12
<i>Special assessments,</i>	<i>600.18</i>	<i>9,571.99</i>	<i>829.49</i>	<i>23.80</i>
To meet expenses,	—	9,571.99	829.49	—
To meet outlays,	600.18	—	—	23.60
<i>Privileges,</i>	<i>1,152.51</i>	<i>588.03</i>	<i>1,207.58</i>	<i>1,721.09</i>
<i>Departmental,</i>	<i>10,446.62</i>	<i>6,690.10</i>	<i>6,039.61</i>	<i>13,773.64</i>
General government,	2,400.88	177.00	732.14	28.97
Protection of persons and property,	119.15	370.61	43.00	3,236.70
Health and sanitation,	—	35.00	79.07	841.90
Highways,	179.30	36.50	1,072.72	108.08
Charities,	3,385.29	327.69	1,007.48	4,805.96
Soldiers' benefits,	4,065.00	3,494.00	1,902.00	2,335.00
Education,	155.50	823.50	1,141.11	2,213.68
Libraries,	111.50	—	76.97	—
Recreation,	—	325.80	45.00	—
Unclassified,	—	—	.02	208.35
<i>Public service enterprises,</i>	<i>13,967.67</i>	<i>31,430.16</i>	<i>—</i>	<i>57,569.66</i>
Electric light,	—	—	—	34,797.12
Water,	13,967.67	31,430.16	—	22,566.44
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>670.96</i>	<i>124.00</i>	<i>998.85</i>
<i>Interest,</i>	<i>3,467.83</i>	<i>3,668.76</i>	<i>803.52</i>	<i>3,129.38</i>
On sinking funds,	—	1,460.38	684.04	—
On trust and investment funds,	1,051.44	342.77	48.94	738.97
All other,	2,416.39	1,765.61	70.54	2,390.41
NON-REVENUE.	\$100,740.65	\$254,729.31	\$120,478.08	\$176,246.81
Offsets to outlays,	264.81	—	39.19	4,045.37
<i>Departmental,</i>	<i>169.81</i>	<i>—</i>	<i>39.19</i>	<i>1,891.30</i>
<i>Public service enterprises,</i>	<i>105.00</i>	<i>—</i>	<i>—</i>	<i>2,145.67</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8.50</i>
Municipal indebtedness,	80,000.00	214,429.83	37,014.37	133,997.70
<i>Loans, general purposes,</i>	<i>—</i>	<i>111,900.00</i>	<i>3,000.00</i>	<i>10,700.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,200.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>14,000.00</i>	<i>12,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>80,000.00</i>	<i>100,000.00</i>	<i>20,000.00</i>	<i>109,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>2,529.83</i>	<i>14.37</i>	<i>97.70</i>
Transfers,	10,809.00	6,651.10	5,685.19	10,500.98
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	10,809.00	6,651.10	5,685.19	10,500.98
Refunds,	1,590.89	649.74	79.76	301.91
Agency, trust, and investment,	8,075.95	32,998.64	77,659.57	27,400.85
<i>Taxes and licenses for State,</i>	<i>5,500.00</i>	<i>14,905.00</i>	<i>14,048.91</i>	<i>8,552.24</i>
<i>Taxes for county,</i>	<i>2,550.89</i>	<i>16,485.85</i>	<i>9,103.60</i>	<i>5,162.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>25.06</i>	<i>2,607.79</i>	<i>54,507.16</i>	<i>13,686.61</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$127,833.82	\$210,394.01	\$95,908.66	\$192,086.20
Premiums,	—	2,529.83	14.37	97.70
Municipal indebtedness,	80,000.00	211,900.00	37,000.00	133,900.00
Transfers and refunds,	12,399.89	7,300.84	5,764.95	10,802.89
Agency, trust, and investment,	8,075.95	32,998.64	77,659.57	27,400.85
Total receipts,	\$228,309.66	\$465,123.32	\$216,347.55	\$364,287.64
Balance on hand, including funds,	14,076.89	37,124.10	12,737.65	5,646.75
GRAND TOTAL,	\$242,386.55	\$502,247.42	\$229,085.20	\$369,934.39

Graded According to Population of 1910 — Continued.

GROUP 13.

PAYMENTS.	Stoughton POPULATION 6,316	Swampscott POPULATION 6,204	Great Barrington POPULATION 5,926	Reading POPULATION 5,318
Maintenance,	\$78,978.15	\$151,134.19	\$72,974.14	\$133,835.83
<i>Departmental,</i>	<i>73,835.88</i>	<i>139,796.89</i>	<i>72,038.76</i>	<i>93,171.79</i>
General government,	8,410.44	12,083.13	5,582.53	5,118.89
Protection of persons and property,	8,363.72	29,926.98	4,283.74	22,814.20
Health and sanitation,	1,889.21	10,463.61	2,232.66	1,915.81
Highways,	14,119.67	33,601.23	13,035.34	10,865.04
Charities,	9,422.28	3,624.60	4,717.78	8,922.82
Soldiers' benefits,	5,259.58	5,587.79	2,511.50	2,863.58
Education,	22,740.83	36,308.61	34,250.65	36,902.39
Libraries,	2,720.96	1,400.00	4,071.78	1,469.63
Recreation,	289.14	5,904.74	960.67	464.84
Unclassified,	620.05	826.20	392.11	1,834.59
<i>Public service enterprises,</i>	<i>5,142.27</i>	<i>9,962.33</i>	—	<i>38,916.84</i>
Electric light,	—	—	—	28,932.06
Water,	5,142.27	9,871.31	—	9,984.78
All other,	—	91.02	—	—
<i>Cemeteries,</i>	—	<i>1,444.97</i>	<i>935.38</i>	<i>1,747.20</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	13,696.35	33,132.02	5,249.63	16,743.30
<i>Loans, general purposes,</i>	<i>5,396.35</i>	<i>18,151.63</i>	<i>5,249.63</i>	<i>6,353.02</i>
<i>Loans, public service enterprises,</i>	<i>8,300.00</i>	<i>14,811.64</i>	—	<i>10,390.28</i>
<i>Loans, cemeteries,</i>	—	<i>168.75</i>	—	—
Outlays,	14,418.00	55,170.24	18,617.82	32,939.94
<i>Departmental,</i>	<i>10,485.59</i>	<i>48,856.56</i>	<i>18,617.82</i>	<i>19,853.66</i>
General government,	2,555.00	—	—	402.59
Protection of persons and property,	374.29	5,800.00	—	352.70
Health and sanitation,	522.66	17,935.50	—	—
Highways,	7,033.64	12,316.34	3,496.41	3,764.68
Charities,	—	—	—	—
Education,	—	12,804.72	—	4,575.19
Libraries,	—	—	15,061.21	58.50
Recreation,	—	—	60.20	—
Unclassified,	—	—	—	10,700.00
<i>Public service enterprises,</i>	<i>3,932.41</i>	<i>6,313.68</i>	—	<i>12,583.00</i>
Electric light,	—	—	—	8,430.51
Water,	3,932.41	6,313.68	—	4,152.49
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	<i>503.28</i>
Municipal indebtedness,	95,000.00	93,894.50	43,651.95	140,115.62
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>15,000.00</i>	<i>33,894.50</i>	<i>9,651.95</i>	<i>23,115.62</i>
<i>Bonds refunded, current year,</i>	—	—	<i>14,000.00</i>	<i>12,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>80,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>	<i>105,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	10,809.00	6,651.10	5,685.19	10,500.98
<i>To sinking funds from revenue,</i>	—	<i>3,000.00</i>	<i>2,500.00</i>	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>10,809.00</i>	<i>3,651.10</i>	<i>3,185.19</i>	<i>10,500.98</i>
Refunds,	1,590.89	649.74	79.76	301.91
Agency, trust, and investment,	8,064.50	38,164.49	30,850.05	27,780.41
<i>Taxes and licenses for State,</i>	<i>5,600.00</i>	<i>14,905.00</i>	<i>14,048.91</i>	<i>8,552.24</i>
<i>Taxes for county,</i>	<i>2,550.89</i>	<i>15,485.85</i>	<i>9,103.50</i>	<i>5,162.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>13.61</i>	<i>7,773.64</i>	<i>7,697.64</i>	<i>14,066.17</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$92,674.50	\$184,266.21	\$78,223.77	\$150,579.13
Permanent debt (except from sinking funds),	15,000.00	33,894.50	9,651.95	23,115.62
Sinking fund requirements from revenue,	—	3,000.00	2,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	14,418.00	55,170.24	18,617.82	32,939.94
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	14,000.00	12,000.00
Temporary loans,	80,000.00	60,000.00	20,000.00	105,000.00
Transfers (except to sinking funds) and refunds,	12,399.89	4,300.84	3,264.95	10,802.89
Agency, trust, and investment,	8,064.50	38,164.49	30,850.05	27,780.41
Total payments,	\$222,556.89	\$378,796.28	\$177,108.54	\$362,217.99
Balance on hand, including funds,	19,829.66	123,451.14	51,976.66	7,716.40
GRAND TOTAL,	\$242,386.55	\$502,247.42	\$229,085.20	\$369,934.39

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 14.

RECEIPTS.	Ipswich POPULATION 5,777	Grafton POPULATION 5,705	Winchendon POPULATION 5,678	Blackstone POPULATION 5,648
REVENUE.	\$134,895.64	\$70,174.61	\$109,254.84	\$47,093.05
General,	85,426.65	59,592.86	84,070.80	43,049.67
<i>Taxes,</i>	<i>84,266.52</i>	<i>57,817.65</i>	<i>76,746.19</i>	<i>37,301.52</i>
Property and poll,	76,946.75	50,451.57	75,157.25	36,886.00
Corporation, bank, etc.,	7,319.77	7,366.08	1,588.94	415.52
<i>Licenses and permits,</i>	<i>155.25</i>	<i>33.00</i>	<i>6,146.25</i>	<i>3,844.75</i>
<i>Fines and forfeits,</i>	<i>625.74</i>	<i>91.97</i>	<i>691.33</i>	<i>370.70</i>
<i>Grants and gifts,</i>	<i>379.14</i>	<i>1,540.24</i>	<i>487.03</i>	<i>1,552.70</i>
For expenses,	379.14	1,540.24	487.03	1,532.70
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
Commercial,	49,468.99	10,581.75	25,184.04	4,043.38
<i>Special assessments,</i>	<i>1,306.76</i>	<i>122.88</i>	<i>591.02</i>	<i>—</i>
To meet expenses,	1,306.76	122.88	286.38	—
To meet outlays,	—	—	304.64	—
<i>Privileges,</i>	<i>941.25</i>	<i>1,911.30</i>	<i>—</i>	<i>853.91</i>
<i>Departmental,</i>	<i>14,307.15</i>	<i>6,108.98</i>	<i>5,513.20</i>	<i>3,116.84</i>
General government,	606.15	711.80	795.05	—
Protection of persons and property,	2,525.13	46.69	386.02	119.00
Health and sanitation,	1,096.22	—	—	—
Highways,	1,012.95	442.25	753.45	—
Charities,	5,115.56	3,713.15	2,224.53	697.28
Soldiers' benefits,	3,137.00	1,136.00	1,100.00	1,796.00
Education,	811.14	28.75	218.39	497.53
Libraries,	—	30.34	25.76	7.03
Recreation,	—	—	—	—
Unclassified,	3.00	—	10.00	—
<i>Public service enterprises,</i>	<i>28,679.64</i>	<i>—</i>	<i>15,281.70</i>	<i>—</i>
Electric light,	13,710.84	—	—	—
Water,	14,872.27	—	15,281.70	—
All other,	96.53	—	—	—
<i>Cemeteries,</i>	<i>532.00</i>	<i>615.60</i>	<i>1,340.00</i>	<i>—</i>
<i>Interest,</i>	<i>3,702.19</i>	<i>1,822.99</i>	<i>2,458.12</i>	<i>72.63</i>
On sinking funds,	2,192.84	—	—	—
On trust and investment funds,	456.36	1,148.71	1,036.50	—
All other,	1,052.99	674.28	1,421.62	72.63
NON-REVENUE.	\$102,886.97	\$30,538.18	\$84,453.31	\$54,573.36
Offsets to outlays,	201.28	—	3,187.44	30.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>2,475.45</i>	<i>30.00</i>
<i>Public service enterprises,</i>	<i>201.28</i>	<i>—</i>	<i>711.99</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	64,279.81	18,000.00	33,500.00	47,000.00
<i>Loans, general purposes,</i>	<i>7,157.00</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>8,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>57,000.00</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>47,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>121.96</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	20,618.27	4,195.29	11,598.10	249.75
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>20,618.27</i>	<i>4,195.29</i>	<i>11,598.10</i>	<i>249.75</i>
Refunds,	208.71	222.46	87.49	—
Agency, trust, and investment,	17,578.90	8,120.43	31,080.28	7,293.61
<i>Taxes and licenses for State,</i>	<i>7,752.13</i>	<i>4,400.00</i>	<i>11,342.97</i>	<i>4,825.25</i>
<i>Taxes for county,</i>	<i>7,074.78</i>	<i>2,842.00</i>	<i>3,979.00</i>	<i>2,309.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,751.99</i>	<i>878.43</i>	<i>15,758.31</i>	<i>159.36</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$135,096.92	\$70,174.61	\$112,442.28	\$47,123.05
Premiums,	.85	—	—	—
Municipal indebtedness,	64,278.96	18,000.00	33,500.00	47,000.00
Transfers and refunds,	20,826.98	4,417.75	11,685.59	249.75
Agency, trust, and investment,	17,578.90	8,120.43	31,080.28	7,293.61
Total receipts,	\$237,782.61	\$100,712.79	\$193,708.15	\$101,666.41
<i>Balance on hand, including funds,</i>	<i>16,014.56</i>	<i>21,616.78</i>	<i>22,814.10</i>	<i>510.53</i>
GRAND TOTAL,	\$253,797.17	\$122,329.57	\$223,522.25	\$102,176.94

Graded According to Population of 1910 — Continued.

GROUP 14.

PAYMENTS.	Ipswich POPULATION 5,777	Grafton POPULATION 5,705	Winchendon POPULATION 5,678	Blackstone POPULATION 5,648
Maintenance,	\$99,215.21	\$59,648.54	\$78,163.02	\$45,437.22
<i>Departmental,</i>	<i>80,729.07</i>	<i>58,176.59</i>	<i>69,825.38</i>	<i>45,437.22</i>
General government,	7,084.93	4,014.05	5,468.12	3,636.39
Protection of persons and property,	13,626.49	5,417.49	13,374.46	2,686.09
Health and sanitation,	2,737.90	551.85	1,895.48	412.23
Highways,	13,693.49	10,717.64	13,112.96	10,862.23
Charities,	13,143.91	9,540.72	6,329.62	3,955.55
Soldiers' benefits,	4,034.24	1,286.00	1,520.00	2,505.75
Education,	23,848.39	24,568.09	25,964.84	19,792.28
Libraries,	1,604.80	1,510.51	1,308.74	619.00
Recreation,	399.92	165.00	376.16	—
Unclassified,	555.00	425.24	475.00	967.70
<i>Public service enterprises,</i>	<i>17,010.44</i>	<i>—</i>	<i>6,207.11</i>	<i>—</i>
Electric light,	12,710.48	—	—	—
Water,	4,267.29	—	6,207.11	—
All other,	32.67	—	—	—
<i>Cemeteries,</i>	<i>1,475.70</i>	<i>1,471.95</i>	<i>2,116.78</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>13.75</i>	<i>—</i>
Interest,	13,214.61	3,701.08	4,547.17	2,129.53
<i>Loans, general purposes,</i>	<i>3,294.61</i>	<i>3,701.08</i>	<i>1,627.17</i>	<i>2,129.53</i>
<i>Loans, public service enterprises,</i>	<i>9,920.00</i>	<i>—</i>	<i>2,920.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	13,881.41	6,946.20	35,499.30	—
<i>Departmental,</i>	<i>1,816.14</i>	<i>6,946.20</i>	<i>21,415.30</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	1,075.00	—	—
Health and sanitation,	—	—	761.17	—
Highways,	1,816.14	5,871.20	5,142.99	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	15,511.14	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>11,962.80</i>	<i>—</i>	<i>14,084.00</i>	<i>—</i>
Electric light,	8,945.55	—	—	—
Water,	3,017.25	—	14,084.00	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>102.47</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	71,945.69	18,050.00	45,060.81	46,850.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>17,956.61</i>	<i>3,050.00</i>	<i>7,000.00</i>	<i>4,850.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>53,085.30</i>	<i>15,000.00</i>	<i>38,060.81</i>	<i>42,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>903.78</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	20,618.27	4,195.29	11,598.10	249.75
<i>To sinking funds from revenue,</i>	<i>3,784.73</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>16,833.54</i>	<i>4,195.29</i>	<i>11,598.10</i>	<i>249.75</i>
Refunds,	208.71	222.46	87.49	—
Agency, trust, and investment,	22,510.26	8,141.41	18,024.80	7,293.61
<i>Taxes and licenses for State,</i>	<i>7,753.38</i>	<i>4,400.00</i>	<i>11,342.97</i>	<i>4,825.25</i>
<i>Taxes for county,</i>	<i>7,074.73</i>	<i>2,842.00</i>	<i>3,979.00</i>	<i>2,309.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>7,682.10</i>	<i>899.41</i>	<i>2,702.83</i>	<i>159.36</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$112,429.82	\$63,349.62	\$82,710.19	\$47,566.75
Permanent debt (except from sinking funds),	17,956.61	3,050.00	7,000.00	4,850.00
Sinking fund requirements from revenue,	3,784.73	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	13,881.41	6,946.20	35,499.30	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	53,989.08	15,000.00	38,060.81	42,000.00
Transfers (except to sinking funds) and refunds,	17,042.25	4,417.75	11,685.59	249.75
Agency, trust, and investment,	22,510.26	8,141.41	18,024.80	7,293.61
Total payments,	\$241,594.16	\$100,904.98	\$192,980.69	\$101,960.11
Balance on hand, including funds,	12,203.01	21,424.59	30,541.56	216.83
GRAND TOTAL,	\$253,797.17	\$122,329.57	\$223,522.25	\$102,176.94

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 15.

RECEIPTS.	Franklin POPULATION 5,641	Belmont POPULATION 5,542	North Andover POPULATION 5,529	Abington POPULATION 5,455
REVENUE.	\$93,921.44	\$189,973.81	\$121,669.60	\$99,751.21
General,	69,601.68	133,175.59	96,657.28	72,264.64
<i>Taxes,</i>	<i>68,213.37</i>	<i>132,456.95</i>	<i>94,065.88</i>	<i>70,511.93</i>
Property and poll,	65,887.22	111,808.92	80,507.47	67,496.40
Corporation, bank, etc.,	2,326.15	20,648.03	13,558.41	3,015.53
<i>Licenses and permits,</i>	<i>158.75</i>	<i>30.25</i>	<i>78.50</i>	<i>78.50</i>
<i>Fines and forfeits,</i>	<i>465.75</i>	<i>182.00</i>	<i>403.00</i>	<i>259.33</i>
<i>Grants and gifts,</i>	<i>763.81</i>	<i>506.39</i>	<i>2,109.90</i>	<i>1,414.88</i>
For expenses,	763.81	506.39	1,109.90	1,414.88
For outlays,	—	—	1,000.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	24,319.76	56,798.22	25,012.32	27,486.57
<i>Special assessments,</i>	<i>1,837.70</i>	<i>7,596.75</i>	<i>2,745.79</i>	<i>248.39</i>
To meet expenses,	—	1,675.31	1,824.75	248.39
To meet outlays,	1,837.70	5,921.44	921.04	—
<i>Privileges,</i>	<i>292.13</i>	<i>2,705.65</i>	<i>2,343.95</i>	<i>2,421.00</i>
<i>Departmental,</i>	<i>4,400.87</i>	<i>5,721.24</i>	<i>5,764.84</i>	<i>6,890.18</i>
General government,	5.45	472.76	—	—
Protection of persons and property,	472.00	1,512.01	844.48	68.21
Health and sanitation,	160.00	2,546.28	2.00	13.14
Highways,	869.65	170.35	1,090.90	11.60
Charities,	787.13	192.25	2,223.78	2,241.16
Soldiers' benefits,	1,226.00	344.00	1,387.00	4,055.00
Education,	880.64	211.59	132.81	364.50
Libraries,	—	122.00	77.87	127.57
Recreation,	—	—	—	3.00
Unclassified,	—	150.00	6.00	6.00
<i>Public service enterprises,</i>	<i>17,591.19</i>	<i>36,063.21</i>	<i>10,824.79</i>	<i>15,985.06</i>
Electric light,	—	15,709.98	—	—
Water,	17,591.19	20,353.23	10,824.79	15,985.06
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,462.50</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>197.87</i>	<i>3,248.87</i>	<i>3,332.95</i>	<i>1,941.94</i>
On sinking funds,	—	2,071.60	2,265.42	—
On trust and investment funds,	—	25.74	302.46	—
All other,	197.87	1,151.53	765.07	1,941.94
NON-REVENUE.	\$93,411.32	\$97,259.98	\$113,312.34	\$160,942.02
Offsets to outlays,	1,359.81	1,888.38	3,532.65	165.45
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>1,717.09</i>	<i>165.45</i>
<i>Public service enterprises,</i>	<i>1,359.81</i>	<i>1,888.38</i>	<i>1,815.56</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	77,806.64	70,944.25	86,452.40	63,229.00
<i>Loans, general purposes,</i>	<i>4,000.00</i>	<i>10,500.00</i>	<i>26,000.00</i>	<i>12,000.00</i>
<i>Loans, public service enterprises,</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>32,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>	<i>45,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Premiums,</i>	<i>1,806.64</i>	<i>444.25</i>	<i>452.40</i>	<i>219.00</i>
Transfers,	3,931.71	5,176.50	8,389.51	87,078.72
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	3,931.71	5,176.50	8,389.51	87,078.72
Refunds,	397.99	365.16	262.70	864.04
Agency, trust, and investment,	9,915.17	18,885.69	14,675.08	9,604.81
<i>Taxes and licenses for State,</i>	<i>7,252.46</i>	<i>9,295.75</i>	<i>7,260.50</i>	<i>5,529.71</i>
<i>Taxes for county,</i>	<i>2,627.41</i>	<i>5,934.69</i>	<i>7,157.98</i>	<i>4,070.02</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>35.30</i>	<i>3,655.35</i>	<i>256.60</i>	<i>5.08</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$95,281.25	\$191,862.19	\$125,202.25	\$99,916.66
Premiums,	1,806.64	444.25	452.40	219.00
Municipal indebtedness,	76,000.00	70,500.00	86,000.00	63,010.00
Transfers and refunds,	4,329.70	5,541.66	8,652.21	87,942.76
Agency, trust, and investment,	9,915.17	18,885.69	14,675.08	9,604.81
Total receipts,	\$187,332.76	\$287,233.79	\$234,981.94	\$260,693.23
<i>Balance on hand, including funds,</i>	<i>3,609.56</i>	<i>28,341.33</i>	<i>22,144.56</i>	<i>11,881.74</i>
GRAND TOTAL,	\$190,942.32	\$315,575.12	\$257,126.50	\$272,574.97

Graded According to Population of 1910 — Continued.

GROUP 15.

PAYMENTS.	Franklin POPULATION 5,641	Belmont POPULATION 5,542	North Andover POPULATION 5,529	Abington POPULATION 5,455
Maintenance,	\$76,018.42	\$127,669.65	\$88,730.53	\$83,531.75
<i>Departmental,</i>	<i>67,013.25</i>	<i>103,498.04</i>	<i>81,463.32</i>	<i>74,965.69</i>
General government,	3,578.99	9,884.95	6,012.68	4,255.63
Protection of persons and property,	8,259.24	18,780.50	10,303.61	11,532.69
Health and sanitation,	1,008.99	8,732.91	2,000.54	804.93
Highways,	12,987.43	18,480.37	18,265.29	13,833.24
Charities,	6,296.54	2,412.67	8,520.75	5,113.02
Soldiers' benefits,	1,314.25	540.00	1,184.00	4,574.77
Education,	31,614.67	35,234.24	31,064.15	31,061.25
Libraries,	1,000.00	4,459.38	3,034.39	1,990.41
Recreation,	548.14	3,154.08	396.87	1,235.60
Unclassified,	405.00	1,818.94	681.04	564.15
<i>Public service enterprises,</i>	<i>9,005.17</i>	<i>22,979.58</i>	<i>7,267.21</i>	<i>8,566.06</i>
Electric light,	—	18,446.88	—	—
Water,	9,005.17	4,532.70	7,267.21	8,566.06
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,212.03</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	9,030.71	22,347.22	9,224.51	7,753.21
<i>Loans, general purposes,</i>	<i>790.71</i>	<i>15,602.08</i>	<i>3,244.51</i>	<i>3,380.71</i>
<i>Loans, public service enterprises,</i>	<i>8,240.00</i>	<i>6,745.14</i>	<i>5,980.00</i>	<i>4,372.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	44,303.90	34,532.72	31,501.83	15,175.92
<i>Departmental,</i>	<i>4,014.40</i>	<i>21,979.00</i>	<i>28,099.78</i>	<i>8,783.67</i>
General government,	—	177.40	—	—
Protection of persons and property,	459.40	11,645.31	6,230.37	—
Health and sanitation,	249.00	4,985.76	8,226.70	1,183.67
Highways,	3,306.00	—	409.45	—
Charities,	—	5,011.78	13,233.26	—
Education,	—	158.75	—	—
Libraries,	—	—	—	7,600.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>40,289.50</i>	<i>12,553.72</i>	<i>3,402.05</i>	<i>6,392.25</i>
Electric light,	—	2,927.14	—	—
Water,	40,289.50	9,626.58	3,402.05	6,392.25
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	41,970.00	82,147.76	66,000.00	58,003.54
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>9,970.00</i>	<i>22,147.76</i>	<i>6,000.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>32,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>	<i>49,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.54</i>
Transfers,	3,931.71	5,176.50	8,389.51	87,078.72
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>4,045.00</i>	<i>5,000.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>319.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,931.71</i>	<i>812.50</i>	<i>5,389.51</i>	<i>87,078.72</i>
Refunds,	397.99	365.16	262.70	864.04
Agency, trust, and investment,	9,915.17	25,955.60	19,813.98	9,604.81
<i>Taxes and licenses for State,</i>	<i>7,252.46</i>	<i>9,296.00</i>	<i>7,260.50</i>	<i>5,529.71</i>
<i>Taxes for county,</i>	<i>2,627.41</i>	<i>5,934.59</i>	<i>7,157.98</i>	<i>4,070.02</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>62.27</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>35.30</i>	<i>10,662.74</i>	<i>5,395.50</i>	<i>5.08</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$85,049.13	\$150,036.87	\$97,955.04	\$91,284.96
Permanent debt (except from sinking funds),	9,970.00	22,147.76	6,000.00	6,000.00
Sinking fund requirements from revenue,	—	4,045.00	3,000.00	—
Premiums paid to sinking funds,	—	319.00	—	—
Outlays,	44,303.90	34,532.72	31,501.83	15,175.92
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	3,000.00
Temporary loans,	32,000.00	60,000.00	60,000.00	49,003.54
Transfers (except to sinking funds) and refunds,	4,329.70	1,177.66	5,652.21	87,942.76
Agency, trust, and investment,	9,915.17	25,955.60	19,813.98	9,604.81
Total payments,	\$185,567.90	\$298,214.61	\$223,923.06	\$262,011.99
Balance on hand, including funds,	5,374.42	17,360.51	33,203.44	10,562.98
GRAND TOTAL,	\$190,942.32	\$315,575.12	\$257,126.50	\$272,574.97

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	Westborough POPULATION 5,446	Wellesley POPULATION 5,413	Orange POPULATION 5,282	Mansfield POPULATION 5,183
REVENUE.	\$86,171.09	\$269,824.93	\$103,721.51	\$92,862.56
General,	59,914.22	179,153.35	78,665.96	64,366.39
<i>Taxes,</i>	<i>59,331.69</i>	<i>178,130.26</i>	<i>77,245.17</i>	<i>62,549.55</i>
Property and poll,	54,092.54	154,061.20	65,912.68	58,610.27
Corporation, bank, etc.,	5,239.15	24,069.06	11,332.49	3,939.28
<i>Licenses and permits,</i>	<i>60.00</i>	<i>49.50</i>	<i>72.00</i>	<i>193.00</i>
<i>Fines and forfeits,</i>	<i>133.64</i>	<i>370.00</i>	<i>223.79</i>	<i>864.07</i>
<i>Grants and gifts,</i>	<i>388.89</i>	<i>603.59</i>	<i>1,125.00</i>	<i>759.77</i>
For expenses,	388.89	603.59	1,035.00	759.77
For outlays,	—	—	90.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	26,266.87	80,671.58	25,055.55	28,496.17
<i>Special assessments,</i>	<i>665.90</i>	<i>3,047.51</i>	<i>1,068.12</i>	<i>—</i>
To meet expenses,	665.90	2,477.29	647.27	—
To meet outlays,	—	570.22	420.85	—
<i>Privileges,</i>	<i>2,710.76</i>	<i>3,679.76</i>	<i>419.21</i>	<i>192.80</i>
<i>Departmental,</i>	<i>8,125.10</i>	<i>9,727.81</i>	<i>5,806.56</i>	<i>4,765.98</i>
General government,	364.45	312.00	994.00	274.61
Protection of persons and property,	192.85	716.01	22.85	101.41
Health and sanitation,	3,504.30	—	—	—
Highways,	424.34	452.36	929.02	259.63
Charities,	714.60	385.00	881.36	2,338.62
Soldiers' benefits,	2,492.00	394.00	2,314.00	1,631.00
Education,	274.63	455.20	521.32	131.26
Libraries,	148.15	181.96	112.51	29.45
Recreation,	—	306.53	31.50	—
Unclassified,	9.78	6,524.75	—	—
<i>Public service enterprises,</i>	<i>9,290.81</i>	<i>55,592.56</i>	<i>14,803.96</i>	<i>20,487.85</i>
Electric light,	—	29,493.55	—	20,487.85
Water,	9,290.81	26,099.01	14,803.96	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,244.25</i>	<i>—</i>	<i>1,852.79</i>	<i>—</i>
<i>Interest,</i>	<i>4,220.05</i>	<i>8,623.94</i>	<i>1,104.91</i>	<i>3,119.54</i>
On sinking funds,	1,767.57	6,207.67	—	1,704.14
On trust and investment funds,	1,414.94	890.00	782.81	96.36
All other,	1,037.54	1,526.27	322.10	1,319.04
NON-REVENUE.	\$49,098.78	\$214,353.05	\$57,415.42	\$107,049.42
Offsets to outlays,	—	505.83	794.29	660.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>443.29</i>	<i>650.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>505.83</i>	<i>351.00</i>	<i>10.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,003.94	137,000.00	22,000.00	84,547.10
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>	<i>22,500.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>130,000.00</i>	<i>22,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>3.94</i>	<i>—</i>	<i>—</i>	<i>2,047.10</i>
Transfers,	4,407.66	16,435.58	17,535.65	4,382.91
<i>From sinking funds,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,407.66</i>	<i>10,435.58</i>	<i>17,535.65</i>	<i>4,382.91</i>
Refunds,	—	4,429.36	480.60	408.38
Agency, trust, and investment,	14,687.18	55,982.28	16,604.88	17,051.03
<i>Taxes and licenses for State,</i>	<i>4,927.43</i>	<i>20,248.07</i>	<i>7,825.82</i>	<i>5,974.95</i>
<i>Taxes for county,</i>	<i>3,126.00</i>	<i>9,234.21</i>	<i>6,994.17</i>	<i>5,423.66</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6,633.75</i>	<i>26,500.00</i>	<i>1,784.89</i>	<i>5,652.42</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$86,171.09	\$260,330.76	\$104,515.80	\$93,522.56
Premiums,	3.94	—	—	2,047.10
Municipal indebtedness,	30,000.00	137,000.00	22,000.00	82,500.00
Transfers and refunds,	4,407.66	20,864.94	18,016.25	4,791.29
Agency, trust, and investment,	14,687.18	55,982.28	16,604.88	17,051.03
Total receipts,	\$135,269.87	\$474,177.98	\$161,136.93	\$199,911.98
Balance on hand, including funds,	15,193.77	55,668.67	17,542.97	25,546.18
GRAND TOTAL,	\$150,463.64	\$529,846.65	\$178,679.90	\$225,458.16

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 16.

PAYMENTS.	Westborough POPULATION 5,446	Wellesley POPULATION 5,413	Orange POPULATION 5,282	Mansfield POPULATION 5,183
Maintenance,	\$58,340.43	\$164,243.89	\$82,674.46	\$76,155.44
<i>Departmental,</i>	<i>52,541.58</i>	<i>125,762.17</i>	<i>74,696.67</i>	<i>55,421.57</i>
General government,	4,239.30	10,249.61	4,656.33	5,404.59
Protection of persons and property,	6,333.32	25,519.94	10,793.64	4,747.74
Health and sanitation,	3,208.57	3,078.53	3,065.07	1,016.98
Highways,	9,966.14	19,710.56	17,686.39	7,462.33
Charities,	4,025.79	3,628.74	4,060.04	5,554.98
Soldiers' benefits,	3,259.76	228.00	3,255.96	2,319.66
Education,	18,652.35	49,386.88	28,296.67	25,234.06
Libraries,	2,092.54	3,475.43	2,064.72	1,118.68
Recreation,	—	8,323.77	222.30	22.55
Unclassified,	763.81	2,160.71	595.55	2,540.00
<i>Public service enterprises,</i>	<i>3,790.47</i>	<i>38,481.72</i>	<i>6,346.60</i>	<i>20,514.72</i>
Electric light,	—	24,983.08	—	20,514.72
Water,	3,790.47	13,498.64	6,346.60	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,877.27</i>	<i>—</i>	<i>1,631.19</i>	<i>219.15</i>
<i>Administration of trust funds,</i>	<i>131.11</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	8,077.08	27,255.33	6,319.52	5,215.27
<i>Loans, general purposes,</i>	<i>5,997.08</i>	<i>15,107.11</i>	<i>2,339.52</i>	<i>2,195.27</i>
<i>Loans, public service enterprises,</i>	<i>2,080.00</i>	<i>12,148.22</i>	<i>3,980.00</i>	<i>3,020.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,027.79	93,766.09	10,359.92	69,242.93
<i>Departmental,</i>	<i>3,020.07</i>	<i>82,854.98</i>	<i>5,526.19</i>	<i>44,780.94</i>
General government,	—	367.50	410.03	175.00
Protection of persons and property,	—	—	522.54	—
Health and sanitation,	3,020.07	—	651.14	—
Highways,	—	9,108.69	3,560.15	10,051.25
Charities,	—	—	—	—
Education,	—	66,921.89	—	34,554.69
Libraries,	—	—	—	—
Recreation,	—	6,056.90	382.33	—
Unclassified,	—	400.00	—	—
<i>Public service enterprises,</i>	<i>1,007.72</i>	<i>10,911.11</i>	<i>4,833.73</i>	<i>24,461.99</i>
Electric light,	—	3,128.52	—	24,461.99
Water,	1,007.72	7,782.59	4,833.73	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	39,690.00	146,254.69	33,300.00	12,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>19,690.00</i>	<i>30,254.69</i>	<i>11,300.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>110,000.00</i>	<i>22,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,407.66	16,435.58	17,535.65	4,382.91
<i>To sinking funds from revenue,</i>	<i>3,500.00</i>	<i>3,000.00</i>	<i>—</i>	<i>2,600.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>907.66</i>	<i>13,435.58</i>	<i>17,535.65</i>	<i>1,782.91</i>
Refunds,	—	4,429.36	480.60	408.38
Agency, trust, and investment,	17,104.91	56,482.28	16,486.04	21,460.24
<i>Taxes and licenses for State,</i>	<i>4,927.43</i>	<i>20,248.07</i>	<i>7,825.82</i>	<i>5,974.95</i>
<i>Taxes for county,</i>	<i>3,126.00</i>	<i>9,234.21</i>	<i>6,994.17</i>	<i>5,423.66</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>9,051.48</i>	<i>27,000.00</i>	<i>1,666.05</i>	<i>10,061.63</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$66,417.51	\$191,499.22	\$88,993.98	\$81,370.71
Permanent debt (except from sinking funds),	19,690.00	30,254.69	11,300.00	2,000.00
Sinking fund requirements from revenue,	3,500.00	3,000.00	—	2,600.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,027.79	93,766.09	10,359.92	69,242.93
Permanent debt from sinking funds,	—	6,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	110,000.00	22,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	907.66	17,864.94	18,016.25	2,191.29
Agency, trust, and investment,	17,104.91	56,482.28	16,486.04	21,460.24
Total payments,	\$131,647.87	\$508,867.22	\$167,156.19	\$188,865.17
Balance on hand, including funds,	18,815.77	20,979.43	11,523.71	36,592.99
GRAND TOTAL,	\$150,463.64	\$529,846.65	\$178,679.90	\$225,458.16

¹ Includes \$2,500 paid from library building fund.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 17.

RECEIPTS.	Easton POPULATION 5,139	Fairhaven POPULATION 5,122	Amherst POPULATION 5,112	Needham POPULATION 5,026
REVENUE.	\$79,093.31	\$82,639.70	\$92,897.15	\$127,442.15
General,	70,051.47	72,362.16	82,990.25	101,045.59
<i>Taxes,</i>	<i>57,512.71</i>	<i>71,123.66</i>	<i>80,276.49</i>	<i>99,755.82</i>
Property and poll,	40,987.63	61,717.25	71,815.30	92,986.63
Corporation, bank, etc.,	16,525.08	9,406.31	8,461.19	6,769.19
<i>Licenses and permits,</i>	<i>75.00</i>	<i>195.00</i>	<i>14.25</i>	<i>33.25</i>
<i>Fines and forfeits,</i>	<i>350.54</i>	<i>142.76</i>	<i>284.85</i>	<i>509.00</i>
<i>Grants and gifts,</i>	<i>12,113.22</i>	<i>900.84</i>	<i>2,414.66</i>	<i>747.52</i>
For expenses,	12,113.22	900.84	1,814.66	747.52
For outlays,	—	—	600.00	—
All other,	—	—	—	—
Commercial,	9,041.84	10,277.54	9,906.90	26,396.56
<i>Special assessments,</i>	<i>—</i>	<i>895.67</i>	<i>697.21</i>	<i>1,870.06</i>
To meet expenses,	—	895.57	630.40	1,008.68
To meet outlays,	—	—	66.81	861.38
<i>Privileges,</i>	<i>1,903.68</i>	<i>2,386.98</i>	<i>2,534.84</i>	<i>1,520.69</i>
<i>Departmental,</i>	<i>6,339.01</i>	<i>6,395.19</i>	<i>3,976.35</i>	<i>3,677.15</i>
General government,	54.00	840.00	280.00	512.00
Protection of persons and property,	180.63	423.00	—	113.05
Health and sanitation,	552.93	160.00	—	—
Highways,	58.09	513.78	345.12	719.11
Charities,	3,369.51	1,526.41	249.70	2.00
Soldiers' benefits,	1,598.88	2,927.00	1,182.00	1,001.00
Education,	517.47	5.00	1,919.53	450.25
Libraries,	—	—	—	66.00
Recreation,	—	—	—	782.68
Unclassified,	7.50	—	—	31.06
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17,341.73</i>
Electric light,	—	—	—	—
Water,	—	—	—	17,341.73
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>94.00</i>	<i>—</i>
<i>Interest,</i>	<i>799.15</i>	<i>599.80</i>	<i>2,604.50</i>	<i>1,987.03</i>
On sinking funds,	—	—	1,326.26	—
On trust and investment funds,	605.96	360.12	650.14	210.00
All other,	193.19	239.68	628.10	1,777.03
NON-REVENUE.	\$31,424.84	\$40,894.98	\$43,647.54	\$143,356.02
Offsets to outlays,	—	—	2,592.61	1,386.32
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>2,592.61</i>	<i>600.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>786.32</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	14,500.00	30,000.00	25,000.00	120,250.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>115,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>14,500.00</i>	<i>30,000.00</i>	<i>15,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>250.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	15.00	1,758.60	9,401.10
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	15.00	1,758.60	9,401.10
Refunds,	285.71	—	—	—
Agency, trust, and investment,	16,639.13	10,879.98	14,296.33	12,318.60
<i>Taxes and licenses for State,</i>	<i>8,985.19</i>	<i>6,213.65</i>	<i>7,714.73</i>	<i>8,415.75</i>
<i>Taxes for county,</i>	<i>7,653.94</i>	<i>4,665.33</i>	<i>6,606.60</i>	<i>3,902.85</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>3.00</i>	<i>975.00</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$79,093.31	\$82,639.70	\$95,489.76	\$128,828.47
Premiums,	—	—	—	250.00
Municipal indebtedness,	14,500.00	30,000.00	25,000.00	120,000.00
Transfers and refunds,	285.71	15.00	1,758.60	9,401.10
Agency, trust, and investment,	16,639.13	10,879.98	14,296.33	12,318.60
Total receipts,	\$110,518.15	\$123,534.68	\$136,544.69	\$270,798.17
Balance on hand, including funds,	15,458.52	12,614.14	8,871.18	11,954.07
GRAND TOTAL,	\$125,976.67	\$136,148.82	\$145,415.87	\$282,752.24

Graded According to Population of 1910 — Continued.

GROUP 17.

PAYMENTS.	Easton POPULATION 5,139	Fairhaven POPULATION 5,122	Amherst POPULATION 5,112	Needham POPULATION 5,026
Maintenance,	\$74,357.73	\$67,075.70	\$73,654.00	\$101,997.43
<i>Departmental,</i>	73,917.06	67,075.70	72,938.20	95,345.23
General government,	3,916.97	6,729.26	5,868.25	7,610.64
Protection of persons and property,	4,293.85	8,071.43	7,888.93	16,285.47
Health and sanitation,	3,190.84	5,912.96	1,884.80	1,985.61
Highways,	11,699.94	15,921.19	22,294.73	19,946.97
Charities,	11,427.57	4,392.52	5,829.55	3,804.94
Soldiers' benefits,	3,947.38	2,914.00	1,194.00	1,508.46
Education,	34,382.11	21,330.13	24,389.75	36,377.49
Libraries,	—	—	1,554.78	1,909.01
Recreation,	—	1,293.11	371.26	4,813.18
Unclassified,	1,058.40	511.10	1,662.15	1,103.46
<i>Public service enterprises,</i>	—	—	—	6,652.20
Electric light,	—	—	—	—
Water,	—	—	—	6,651.20
All other,	—	—	—	1.00
<i>Cemeteries,</i>	435.67	—	715.80	—
<i>Administration of trust funds,</i>	5.00	—	—	—
Interest,	200.99	5,056.34	4,512.09	17,544.13
<i>Loans, general purposes,</i>	200.99	5,056.34	4,512.09	10,564.13
<i>Loans, public service enterprises,</i>	—	—	—	6,980.00
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	6,194.53	7,471.98	23,246.21	15,573.23
<i>Departmental,</i>	6,194.53	7,471.98	23,002.41	11,972.71
General government,	—	—	461.25	—
Protection of persons and property,	186.07	—	189.62	150.00
Health and sanitation,	—	2,088.48	3,358.81	300.00
Highways,	6,008.46	4,500.00	12,828.81	8,290.19
Charities,	—	135.00	—	—
Education,	—	748.50	6,163.92	3,232.52
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	3,600.52
Electric light,	—	—	—	—
Water,	—	—	—	3,600.52
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	243.80	—
Municipal indebtedness,	14,500.00	41,890.24	18,200.00	114,267.75
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	11,890.24	3,200.00	9,267.75
<i>Bonds refunded, current year,</i>	—	—	—	5,000.00
<i>Temporary loans (including tax loans),</i>	14,500.00	30,000.00	15,000.00	100,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	15.00	1,758.60	9,401.10
<i>To sinking funds from revenue,</i>	—	—	1,600.00	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	—	15.00	258.60	9,401.10
Refunds,	285.71	—	—	—
Agency, trust, and investment,	16,693.09	10,879.98	17,529.42	12,318.60
<i>Taxes and licenses for State,</i>	8,985.19	6,213.65	7,715.48	8,415.75
<i>Taxes for county,</i>	7,653.94	4,663.33	6,606.60	3,902.85
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	53.96	3.00	4,207.34	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$74,558.72	\$72,132.04	\$78,166.09	\$119,541.56
Permanent debt (except from sinking funds),	—	11,890.24	3,200.00	9,267.75
Sinking fund requirements from revenue,	—	—	1,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	6,194.53	7,471.98	23,246.21	15,573.23
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	5,000.00
Temporary loans,	14,500.00	30,000.00	15,000.00	100,000.00
Transfers (except to sinking funds) and refunds,	285.71	15.00	258.60	9,401.10
Agency, trust, and investment,	16,693.09	10,879.98	17,529.42	12,318.60
Total payments,	\$112,232.05	\$132,389.24	\$138,900.32	\$271,102.24
<i>Balance on hand, including funds,</i>	13,744.62	3,759.58	6,515.55	11,650.00
GRAND TOTAL,	\$125,976.67	\$136,148.82	\$145,415.87	\$282,752.24

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 18.

RECEIPTS.		Chelmsford POPULATION 5,010
REVENUE.		\$86,953.22
General,		77,578.37
<i>Taxes,</i>		<i>76,873.28</i>
Property and poll,		64,116.52
Corporation, bank, etc.,		12,756.76
<i>Licenses and permits,</i>		<i>10.00</i>
<i>Fines and forfeits,</i>		<i>116.00</i>
<i>Grants and gifts,</i>		<i>579.09</i>
For expenses,		579.09
For outlays,		—
All other,		—
Commercial,		9,374.85
<i>Special assessments,</i>		<i>878.70</i>
To meet expenses,		878.70
To meet outlays,		—
<i>Privileges,</i>		<i>1,209.37</i>
<i>Departmental,</i>		<i>6,136.54</i>
General government,		318.54
Protection of persons and property,		1,331.16
Health and sanitation,		—
Highways,		15.25
Charities,		1,874.94
Soldiers' benefits,		1,368.00
Education,		228.65
Libraries,		—
Recreation,		—
Unclassified,		—
<i>Public service enterprises,</i>		<i>—</i>
Electric light,		—
Water,		—
All other,		—
<i>Cemeteries,</i>		<i>133.00</i>
<i>Interest,</i>		<i>2,017.24</i>
On sinking funds,		—
On trust and investment funds,		360.08
All other,		1,657.16
NON-REVENUE.		\$53,103.12
Offsets to outlays,		—
<i>Departmental,</i>		<i>—</i>
<i>Public service enterprises,</i>		<i>—</i>
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		33,000.00
<i>Loans, general purposes,</i>		<i>—</i>
<i>Loans, public service enterprises,</i>		<i>—</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>33,000.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>—</i>
<i>Premiums,</i>		<i>—</i>
Transfers,		2,401.12
<i>From sinking funds,</i>		<i>—</i>
All other,		2,401.12
Refunds,		4,465.62
Agency, trust, and investment,		13,236.38
<i>Taxes and licenses for State,</i>		<i>6,490.00</i>
<i>Taxes for county,</i>		<i>4,143.68</i>
<i>Reimbursements for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>797.60</i>
All other,		1,805.10
RECAPITULATION.		
Revenue and offsets to outlays,		\$86,953.22
Premiums,		—
Municipal indebtedness,		33,000.00
Transfers and refunds,		6,866.74
Agency, trust, and investment,		13,236.38
Total receipts,		\$140,056.34
Balance on hand, including funds,		8,985.15
GRAND TOTAL,		\$149,041.49

GROUP 18.

PAYMENTS.		Chelmsford Population 5,010
Maintenance,		\$70,128.88
<i>Departmental,</i>		<i>69,042.08</i>
General government,		4,498.50
Protection of persons and property,		7,681.52
Health and sanitation,		2,231.44
Highways,		14,855.58
Charities,		4,479.92
Soldiers' benefits,		2,021.30
Education,		29,816.16
Libraries,		2,030.27
Recreation,		663.20
Unclassified,		764.19
<i>Public service enterprises,</i>		<i>-</i>
Electric light,		-
Water,		-
All other,		-
<i>Cemeteries,</i>		<i>1,086.80</i>
<i>Administration of trust funds,</i>		<i>-</i>
Interest,		3,277.95
<i>Loans, general purposes,</i>		<i>3,277.95</i>
<i>Loans, public service enterprises,</i>		<i>-</i>
<i>Loans, cemeteries,</i>		<i>-</i>
Outlays,		14,546.46
<i>Departmental,</i>		<i>14,546.46</i>
General government,		-
Protection of persons and property,		619.04
Health and sanitation,		-
Highways,		2,571.33
Charities,		-
Education,		11,306.09
Libraries,		-
Recreation,		50.00
Unclassified,		-
<i>Public service enterprises,</i>		<i>-</i>
Electric light,		-
Water,		-
All other,		-
<i>Cemeteries,</i>		<i>-</i>
Municipal indebtedness,		37,525.00
<i>From sinking funds,</i>		<i>-</i>
<i>From revenue and other sources,</i>		<i>6,525.00</i>
<i>Bonds refunded, current year,</i>		<i>-</i>
<i>Temporary loans (including tax loans),</i>		<i>31,000.00</i>
<i>Warrants or orders, previous years,</i>		<i>-</i>
Transfers,		2,401.12
<i>To sinking funds from revenue,</i>		<i>-</i>
<i>To sinking funds from premiums,</i>		<i>-</i>
<i>All other,</i>		<i>2,401.12</i>
Refunds,		4,465.62
Agency, trust, and investment,		13,477.46
<i>Taxes and licenses for State,</i>		<i>6,490.00</i>
<i>Taxes for county,</i>		<i>4,143.68</i>
<i>Expenditures for grade crossings,</i>		<i>-</i>
<i>Sinking and other permanent funds,</i>		<i>1,038.68</i>
<i>All other,</i>		<i>1,805.10</i>
RECAPITULATION.		
Maintenance and interest,		\$73,406.83
Permanent debt (except from sinking funds),		6,525.00
Sinking fund requirements from revenue,		-
Premiums paid to sinking funds,		-
Outlays,		14,546.46
Permanent debt from sinking funds,		-
Bonds refunded, current year,		-
Temporary loans,		31,000.00
Transfers (except to sinking funds) and refunds,		6,866.74
Agency, trust, and investment,		13,477.46
Total payments,		\$145,822.49
Balance on hand, including funds,		3,219.00
GRAND TOTAL,		\$149,041.49

TABLE I. — Summary of Financial Transactions. Towns
AGGREGATES FOR 70 TOWNS.

RECEIPTS.		POPULATION 637,815
REVENUE.		\$15,191,911.86
General,		11,483,107.13
<i>Taxes,</i>		<i>11,003,770.49</i>
Property and poll,		9,665,023.79
Corporation, bank, etc.,		1,338,746.70
<i>Licenses and permits,</i>		<i>210,102.13</i>
<i>Fines and forfeits,</i>		<i>100,314.79</i>
<i>Grants and gifts,</i>		<i>168,869.22</i>
For expenses,		98,387.25
For outlays,		70,481.97
<i>All other,</i>		<i>50.50</i>
Commercial,		3,708,804.73
<i>Special assessments,</i>		<i>251,272.08</i>
To meet expenses,		168,568.77
To meet outlays,		82,703.31
<i>Privileges,</i>		<i>124,079.23</i>
<i>Departmental,</i>		<i>702,975.74</i>
General government,		47,088.54
Protection of persons and property,		66,712.25
Health and sanitation,		75,236.00
Highways,		44,916.21
Charities,		158,245.60
Soldiers' benefits,		194,158.29
Education,		63,602.05
Libraries,		8,708.16
Recreation,		13,322.69
Unclassified,		30,985.95
<i>Public service enterprises,</i>		<i>2,262,081.00</i>
Electric light,		1,581,084.84
Water,		1,609,196.41
All other,		1,799.75
<i>Cemeteries,</i>		<i>59,168.72</i>
<i>Interest,</i>		<i>319,227.96</i>
On sinking funds,		106,969.15
On trust and investment funds,		75,513.73
All other,		136,745.08
NON-REVENUE.		\$13,017,373.93
Offsets to outlays,		168,286.07
<i>Departmental,</i>		<i>111,916.78</i>
<i>Public service enterprises,</i>		<i>56,360.79</i>
<i>Cemeteries,</i>		<i>8.50</i>
Municipal indebtedness,		8,297,115.35
<i>Loans, general purposes,</i>		<i>1,618,659.37</i>
<i>Loans, public service enterprises,</i>		<i>441,400.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>66,000.00</i>
<i>Temporary loans (including tax loans),</i>		<i>6,121,900.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>5,745.07</i>
<i>Premiums,</i>		<i>43,410.91</i>
Transfers,		2,271,162.22
<i>From sinking funds,</i>		<i>144,408.89</i>
<i>All other,</i>		<i>2,126,753.33</i>
Refunds,		101,492.98
Agency, trust, and investment,		2,179,317.31
<i>Taxes and licenses for State,</i>		<i>1,054,493.25</i>
<i>Taxes for county,</i>		<i>597,619.59</i>
<i>Reimbursements for grade crossings,</i>		<i>1,219.78</i>
<i>Sinking and other permanent funds,</i>		<i>523,493.15</i>
<i>All other,</i>		<i>2,491.54</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$15,360,197.93
Premiums,		43,410.91
Municipal indebtedness,		8,253,704.44
Transfers and refunds,		2,372,655.20
Agency, trust, and investment,		2,179,317.31
Total receipts,		\$28,209,285.79
Balance on hand, including funds,		2,136,384.76
GRAND TOTAL,		\$30,345,670.55

¹ Includes \$101,238.81 from gas.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 70 TOWNS.

PAYMENTS.										POPULATION 637,815
Maintenance,	.	.	.	.	.	.	.	.	.	\$10,593,824.85
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	9,421,153.11
General government,	.	.	.	.	.	.	.	.	.	712,071.48
Protection of persons and property,	.	.	.	.	.	.	.	.	.	1,638,381.72
Health and sanitation,	.	.	.	.	.	.	.	.	.	542,879.79
Highways,	.	.	.	.	.	.	.	.	.	1,697,621.49
Charities,	.	.	.	.	.	.	.	.	.	643,983.94
Soldiers' benefits,	.	.	.	.	.	.	.	.	.	282,414.76
Education,	.	.	.	.	.	.	.	.	.	3,320,733.01
Libraries,	.	.	.	.	.	.	.	.	.	228,355.38
Recreation,	.	.	.	.	.	.	.	.	.	201,939.22
Unclassified,	.	.	.	.	.	.	.	.	.	152,772.32
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	1,070,573.79
Electric light,	.	.	.	.	.	.	.	.	.	1486,165.85
Water,	.	.	.	.	.	.	.	.	.	583,465.78
All other,	.	.	.	.	.	.	.	.	.	942.16
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	98,840.86
<i>Administration of trust funds,</i>	.	.	.	.	.	.	.	.	.	3,257.09
Interest,	.	.	.	.	.	.	.	.	.	1,380,351.56
<i>Loans, general purposes,</i>	.	.	.	.	.	.	.	.	.	854,086.98
<i>Loans, public service enterprises,</i>	.	.	.	.	.	.	.	.	.	525,953.00
<i>Loans, cemeteries,</i>	.	.	.	.	.	.	.	.	.	311.58
Outlays,	.	.	.	.	.	.	.	.	.	3,433,926.19
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	2,523,191.47
General government,	.	.	.	.	.	.	.	.	.	17,700.55
Protection of persons and property,	.	.	.	.	.	.	.	.	.	121,931.05
Health and sanitation,	.	.	.	.	.	.	.	.	.	581,911.13
Highways,	.	.	.	.	.	.	.	.	.	820,967.73
Charities,	.	.	.	.	.	.	.	.	.	10,196.74
Education,	.	.	.	.	.	.	.	.	.	752,818.64
Libraries,	.	.	.	.	.	.	.	.	.	35,932.91
Recreation,	.	.	.	.	.	.	.	.	.	168,701.18
Unclassified,	.	.	.	.	.	.	.	.	.	18,031.54
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	895,041.04
Electric light,	.	.	.	.	.	.	.	.	.	2,205,589.74
Water,	.	.	.	.	.	.	.	.	.	689,451.30
All other,	.	.	.	.	.	.	.	.	.	-
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	10,693.68
Municipal indebtedness,	.	.	.	.	.	.	.	.	.	7,802,051.74
<i>From sinking funds,</i>	.	.	.	.	.	.	.	.	.	53,408.89
<i>From revenue and other sources,</i>	.	.	.	.	.	.	.	.	.	3,1648,567.67
<i>Bonds refunded, current year,</i>	.	.	.	.	.	.	.	.	.	66,000.00
<i>Temporary loans (including tax loans),</i>	.	.	.	.	.	.	.	.	.	6,017,246.11
<i>Warrants or orders, previous years,</i>	.	.	.	.	.	.	.	.	.	16,829.07
Transfers,	.	.	.	.	.	.	.	.	.	2,271,162.22
<i>To sinking funds from revenue,</i>	.	.	.	.	.	.	.	.	.	212,647.61
<i>To sinking funds from premiums,</i>	.	.	.	.	.	.	.	.	.	2,543.90
<i>All other,</i>	.	.	.	.	.	.	.	.	.	2,055,970.71
Refunds,	.	.	.	.	.	.	.	.	.	101,492.98
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	2,232,666.69
<i>Taxes and licenses for State,</i>	.	.	.	.	.	.	.	.	.	1,054,494.25
<i>Taxes for county,</i>	.	.	.	.	.	.	.	.	.	597,619.59
<i>Expenditures for grade crossings,</i>	.	.	.	.	.	.	.	.	.	756.87
<i>Sinking and other permanent funds,</i>	.	.	.	.	.	.	.	.	.	577,304.44
<i>All other,</i>	.	.	.	.	.	.	.	.	.	2,491.54
RECAPITULATION.										
Maintenance and interest,	.	.	.	.	.	.	.	.	.	11,974,176.41
Permanent debt (except from sinking funds),	.	.	.	.	.	.	.	.	.	3,1648,567.67
Sinking fund requirements from revenue,	.	.	.	.	.	.	.	.	.	212,647.61
Premiums paid to sinking funds,	.	.	.	.	.	.	.	.	.	2,543.90
Outlays,	.	.	.	.	.	.	.	.	.	3,433,926.19
Permanent debt from sinking funds,	.	.	.	.	.	.	.	.	.	53,408.89
Bonds refunded, current year,	.	.	.	.	.	.	.	.	.	66,000.00
Temporary loans,	.	.	.	.	.	.	.	.	.	6,034,075.18
Transfers (except to sinking funds) and refunds,	.	.	.	.	.	.	.	.	.	2,157,463.69
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	2,232,666.69
Total payments,	.	.	.	.	.	.	.	.	.	\$27,815,476.23
Balance on hand, including funds,	.	.	.	.	.	.	.	.	.	2,530,194.32
GRAND TOTAL,	.	.	.	.	.	.	.	.	.	\$30,345,670.55

¹ Includes \$75,847.82 for gas.² Includes \$34,541.01 for gas.³ Includes \$21,000 paid from proceeds of sale of armory, and \$17,500 from funds.

DIVISION B.

INDEBTEDNESS.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1911.*

TOWNS. (Population over 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax) ¹	Warrants or Orders
Brookline,	.	\$1,500,387.00	\$1,211,930.00	—	\$288,357.00	—	—	—
Revere,	.	1,174,179.00	672,179.00	—	292,000.00	—	\$210,000.00	—
Leominster,	.	735,164.00	389,700.00	\$35,964.00	192,000.00	—	117,500.00	—
Attleborough,	.	1,138,300.00	482,200.00	600.00	675,500.00	—	—	—
Westfield,	.	417,500.00	217,500.00	—	200,000.00	—	—	—
Peabody,	.	778,000.00	400,000.00	—	348,000.00	—	30,000.00	—
Gardner,	.	517,250.00	233,750.00	—	283,500.00	—	—	—
Clinton,	.	570,100.00	376,100.00	—	194,000.00	—	—	—
Milford,	.	305,986.18	299,400.00	6,586.18	—	—	—	—
Adams,	.	174,815.00	173,000.00	1,815.00	—	—	—	—
Framingham,	.	799,707.04	223,265.68	19,941.36	488,000.00	—	68,500.00	—
Weymouth,	.	678,000.00	100,000.00	—	508,000.00	—	70,000.00	—
Watertown,	.	841,625.00	493,625.00	—	298,000.00	—	80,000.00	—
Southbridge,	.	157,100.00	157,100.00	—	—	—	—	—
Plymouth,	.	319,549.76	156,183.24	—	133,666.52	—	30,000.00	—
Webster,	.	106,600.00	13,000.00	—	93,400.00	—	—	—
Methuen,	.	442,213.16	174,688.16	25.00	267,500.00	—	—	—
Wakefield,	.	741,939.13	200,000.00	—	334,000.00	—	115,000.00	\$2,939.13
Arlington,	.	787,700.00	356,700.00	—	361,000.00	—	40,000.00	—
Greenfield,	.	159,800.00	159,800.00	—	—	—	—	—
Winthrop,	.	775,881.75	403,217.47	93.56	227,000.00	\$3,570.72	140,000.00	—
Andover,	.	401,437.01	61,500.00	—	278,000.00	—	60,000.00	1,937.01
Natick,	.	628,366.00	404,463.00	—	158,900.00	—	65,000.00	—
North Attleborough,	.	900,100.00	325,800.00	—	240,300.00	—	40,000.00	—
Danvers,	.	349,650.00	49,750.00	—	299,900.00	—	—	—
Winchester,	.	585,763.94	347,500.00	34,263.94	164,000.00	—	40,000.00	—
Dedham,	.	265,529.50	265,529.50	—	—	—	—	27.29
West Springfield,	.	486,800.00	145,300.00	—	336,000.00	—	5,000.00	—
Northbridge,	.	90,036.80	90,000.00	—	—	—	—	36.80
Ware,	.	67,250.00	55,550.00	—	11,700.00	—	—	—
Palmer,	.	83,900.00	83,900.00	—	—	—	—	—
Attol,	.	500,950.00	155,950.00	—	345,000.00	—	—	—
Easthampton,	.	242,800.00	154,500.00	—	88,000.00	—	—	—

Middleborough,	.	.	.	.	.	.	144,550.00	49,850.00	-	64,700.00	-	30,000.00	-
Braintree,	.	.	.	.	.	.	431,738.20	130,500.00	-	280,500.00	-	20,000.00	738.20
Saugus,	.	.	.	.	.	.	315,500.00	132,000.00	-	85,500.00	-	98,000.00	-
Norwood,	.	.	.	.	.	.	422,470.00	239,270.00	-	183,200.00	-	-	-
Milton,	.	.	.	.	.	.	394,421.60	157,000.00	24,421.60	213,000.00	-	-	-
Bridgewater,	.	.	.	.	.	.	-	-	-	-	-	-	-
Marblehead,	.	.	.	.	.	.	323,500.00	99,000.00	-	224,500.00	-	-	-
Andover,	.	.	.	.	.	.	300,000.00	88,000.00	-	194,000.00	-	18,000.00	-
Whitman,	.	.	.	.	.	.	301,650.00	86,650.00	-	150,000.00	-	65,000.00	-
Stonham,	.	.	.	.	.	.	269,272.84	117,100.00	-	95,000.00	-	40,000.00	-
Rockland,	.	.	.	.	.	.	205,670.00	77,000.00	17,172.84	43,670.00	-	85,000.00	-
Montague,	.	.	.	.	.	.	41,100.00	36,100.00	-	-	-	5,000.00	-
Hudson,	.	.	.	.	.	.	294,750.00	158,500.00	4,850.00	131,400.00	-	-	-
Spencer,	.	.	.	.	.	.	290,104.95	23,200.00	5,804.95	256,600.00	-	5,000.00	-
Concord,	.	.	.	.	.	.	493,500.00	210,000.00	-	283,500.00	-	-	-
Maynard,	.	.	.	.	.	.	142,700.00	17,700.00	-	125,000.00	-	-	-
Stoughton,	.	.	.	.	.	.	308,000.00	72,000.00	-	196,000.00	-	40,000.00	-
Swampscott,	.	.	.	.	.	.	739,350.00	460,850.00	-	234,000.00	4,500.00	40,000.00	-
Great Barrington,	.	.	.	.	.	.	118,000.00	115,000.00	3,000.00	-	-	-	-
Reading,	.	.	.	.	.	.	412,900.00	100,700.00	-	253,000.00	200.00	59,000.00	-
Ipswich,	.	.	.	.	.	.	304,431.36	42,757.00	-	244,250.00	-	17,000.00	424.36
Grafton,	.	.	.	.	.	.	92,430.00	92,430.00	-	-	-	-	-
Winchendon,	.	.	.	.	.	.	121,979.19	18,240.00	-	76,500.00	-	26,939.19	-
Blackstone,	.	.	.	.	.	.	40,000.00	3,000.00	-	-	-	37,000.00	-
Franklin,	.	.	.	.	.	.	229,000.00	4,000.00	-	223,000.00	-	2,000.00	-
Belmont,	.	.	.	.	.	.	264,000.00	209,500.00	-	54,500.00	-	-	-
North Andover,	.	.	.	.	.	.	237,000.00	89,000.00	-	148,000.00	-	-	-
Abington,	.	.	.	.	.	.	188,940.59	34,000.00	-	109,000.00	-	45,000.00	40.59
Westborough,	.	.	.	.	.	.	187,750.00	121,750.00	4,000.00	52,000.00	-	10,000.00	-
Wellesley,	.	.	.	.	.	.	522,000.00	202,000.00	-	300,000.00	-	20,000.00	-
Orange,	.	.	.	.	.	.	137,000.00	46,000.00	-	91,000.00	-	-	-
Mansfield,	.	.	.	.	.	.	198,000.00	100,500.00	-	97,500.00	-	-	-
Easton,	.	.	.	.	.	.	-	-	-	-	-	-	-
Fairhaven,	.	.	.	.	.	.	102,105.54	102,105.54	-	-	-	-	-
Amherst,	.	.	.	.	.	.	107,500.00	107,500.00	-	-	-	-	-
Needham,	.	.	.	.	.	.	375,000.00	132,000.00	-	168,000.00	-	75,000.00	-
Chelmsford,	.	.	.	.	.	.	68,175.00	21,175.00	-	-	-	47,000.00	-
70 TOWNS,	.	.	.	.	.	.	\$26,550,655.83	\$12,829,160.59	\$158,038.43	\$11,653,103.52	\$8,270.72	\$1,895,939.19	\$6,143.38

¹ Amounts in this column are for tax loans, excepting in the town of Ipswich.

* Includes \$2,000 in anticipation of bond issue.

TABLE III. — *Relation of Indebtedness to Valuation — 1911.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1911, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes *funded or fixed* debt and also temporary debt. If the amount of tax loans (see footnote 2, Table II) and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1911	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Athol,	8,536	9.37	\$4,918,925	\$500,950.00	\$40,252.16	\$460,697.84
2 Hudson,	6,743	7.42	3,974,568	294,750.00	—	294,750.00
3 Stoughton,	6,316	7.34	3,649,060	268,000.00	—	268,000.00
4 Wakefield,	11,404	6.22	10,026,808	624,000.00	—	624,000.00
5 Natick,	9,866	6.11	8,281,650	563,365.00	57,727.86	505,637.14
6 Peabody,	15,721	6.03	12,062,250	748,000.00	20,936.04	727,063.96
7 Reading,	5,818	5.58	6,343,567	353,900.00	—	353,900.00
8 Concord,	6,421	5.55	7,722,011	493,500.00	65,311.60	428,188.40
9 Swampscott,	6,204	5.47	11,822,017	699,350.00	52,148.61	647,201.39
10 Gardner,	14,699	5.44	9,516,297	517,250.00	—	517,250.00
11 Attleborough,	16,215	5.33	18,571,395	1,138,300.00	147,656.51	990,643.49
12 Franklin,	5,641	5.24	4,328,490	227,000.00	—	227,000.00
13 North Attleborough,	9,562	5.22	8,978,465	566,160.00	97,687.22	468,472.78
14 West Springfield,	9,224	5.16	7,797,782	481,300.00	78,507.14	402,792.86
15 Amesbury,	9,894	5.06	6,367,056	339,500.00	17,327.81	322,172.19
16 Framingham,	12,948	5.05	13,356,225	731,207.04	57,088.41	674,118.63
17 Watertown,	12,875	4.99	15,264,365	761,625.00	—	761,625.00
18 Revere,	18,219	4.96	19,456,271	964,179.00	—	964,179.00
19 Methuen,	11,443	4.77	7,586,155	442,213.16	80,540.05	361,673.11
20 Danvers,	9,407	4.64	6,610,365	349,650.00	43,064.61	306,585.39
21 Stoneham,	7,090	4.49	5,109,284	229,272.84	—	229,272.84
22 Winthrop,	10,132	4.46	14,209,670	633,881.75	—	633,881.75
23 Abington,	5,455	4.36	3,279,823	143,000.00	—	143,000.00
24 Clinton,	13,075	4.33	8,807,449	570,100.00	188,368.87	381,731.13
25 Needham,	5,026	4.33	6,923,436	300,000.00	—	300,000.00
26 Westborough,	5,446	4.25	3,277,624	177,750.00	38,432.63	139,317.37
27 Arlington,	11,187	4.19	13,110,483	747,700.00	198,522.42	549,177.58
28 Westfield,	16,044	4.12	10,128,584	417,500.00	—	417,500.00
29 Ipswich,	5,777	4.05	5,643,558	289,007.00	60,487.48	228,519.52
30 Easthampton,	8,524	3.96	6,117,665	242,500.00	—	242,500.00
31 Winchester,	9,309	3.86	14,146,975	545,763.94	—	545,763.94
32 Mansfield,	5,183	3.57	4,493,937	198,000.00	37,749.16	160,250.84
33 Braintree,	8,066	3.42	6,694,882	411,000.00	181,938.89	229,061.11
34 Saugus,	8,047	3.42	5,390,042	217,500.00	16,082.82	201,417.18
35 Orange,	5,282	3.38	4,050,480	137,000.00	—	137,000.00
36 Leominster,	17,580	3.37	12,925,015	617,664.00	182,516.11	435,147.89
37 North Andover,	5,529	3.35	5,407,905	237,000.00	56,030.40	180,969.60
38 Marblehead,	7,338	3.26	9,251,720	323,500.00	22,335.54	301,164.46
39 Andover,	7,301	3.25	7,184,737	282,000.00	48,393.04	233,606.96
40 Grafton,	5,705	3.23	2,860,275	92,430.00	—	92,430.00
41 Milford,	13,055	3.21	9,531,188	305,986.18	—	305,986.18
42 Weymouth,	12,895	3.05	8,654,054	608,000.00	343,971.15	264,028.85
43 Belmont,	5,542	2.95	6,892,580	264,000.00	60,982.82	203,017.18
44 Whitman,	7,292	2.82	5,431,151	236,650.00	83,326.39	153,323.61
45 Rockland,	6,928	2.73	4,413,500	120,670.00	—	120,670.00
46 Norwood,	8,014	2.71	14,362,465	422,470.00	32,638.77	389,831.23
47 Fairhaven,	5,122	2.71	3,774,518	102,105.54	—	102,105.54
48 Adams,	13,026	2.60	6,402,592	174,815.00	8,332.45	166,482.55
49 Plymouth,	12,141	2.46	11,802,070	289,849.76	—	289,849.76
50 Middleborough,	8,214	2.39	4,790,866	114,550.00	—	114,550.00
51 Winchendon,	5,678	2.28	4,149,710	94,740.00	—	94,740.00
52 Southbridge,	12,592	2.14	6,295,875	157,100.00	22,256.96	134,843.04
53 Wellesley,	5,413	2.05	16,738,710	502,000.00	159,493.73	342,506.27
54 Dedham,	9,284	1.95	13,626,898	265,529.50	—	265,529.50
55 Maynard,	6,390	1.91	3,982,805	142,700.00	66,792.25	75,907.75
56 Northbridge,	8,807	1.84	4,897,360	90,000.00	—	90,000.00
57 Palmer,	8,610	1.78	4,718,987	83,900.00	—	83,900.00
58 Amherst,	5,112	1.71	4,149,435	107,500.00	36,402.44	71,097.56
59 Spencer,	6,740	1.64	3,530,915	285,104.95	227,151.26	57,953.69
60 Greenfield,	10,427	1.58	10,074,407	159,500.00	—	159,500.00
61 Great Barrington,	5,926	1.52	6,273,195	118,000.00	22,696.02	95,303.98
62 Ware,	8,774	1.39	4,849,575	67,250.00	—	67,250.00
63 Milton,	7,924	1.38	28,644,203	394,421.60	—	394,421.60
64 Brookline,	27,792	1.36	110,460,700	1,500,287.00	—	1,500,287.00
65 Montague,	6,866	0.84	4,289,356	36,100.00	—	36,100.00
66 Chelmsford,	5,010	0.50	4,220,425	21,175.00	—	21,175.00
67 Webster,	11,509	0.49	8,717,555	106,400.00	63,763.90	42,636.10
68 Blackstone,	5,648	0.13	2,361,374	3,000.00	—	3,000.00
69 Bridgewater,	7,688	—	3,551,797	—	—	—
70 Easton,	5,139	—	5,989,369	—	—	—
70 Towns,	637,815	—	\$663,725,701	\$24,650,573.26	\$2,917,213.57	\$21,733,359.69

TABLE IV. — *Debt Transactions for 1911 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table V, on page 125. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 78 to 117, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting in the town of Abington, where \$3,000 of water bonds were refunded.

TOWNS. (Population over 5,000)	INCURRED						CANCELLED						
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Brookline,	\$134,000.00	—	\$575,000.00	—	—	—	\$148,000.00	\$24,431.00	—	\$575,000.00	—	—	—
Revere,	141,679.00	—	270,000.00	—	—	—	69,295.00	13,000.00	—	235,000.00	—	—	—
Leominster,	20,000.00	—	167,500.00	—	\$1,200.00	—	6,000.00	10,000.00	—	187,500.00	—	—	—
Attleborough,	215,000.00	\$55,000.00	100,000.00	—	—	—	30,600.00	9,500.00	—	100,000.00	—	—	—
Westfield,	108,000.00	24,000.00	—	—	—	—	23,700.00	11,000.00	—	—	—	—	—
Peabody,	32,000.00	—	90,000.00	—	—	—	20,000.00	17,000.00	—	90,000.00	—	—	\$12,077.02
Gardner,	—	—	90,000.00	—	—	—	29,700.00	12,000.00	\$450.00	90,000.00	—	—	—
Clinton,	3,500.00	—	85,000.00	—	—	—	16,200.00	3,000.00	—	85,000.00	—	—	—
Milford,	45,000.00	—	50,000.00	—	100.00	—	11,000.00	—	—	50,000.00	—	—	—
Adams,	45,000.00	—	50,000.00	—	800.00	—	15,700.00	—	—	50,000.00	—	—	—
Frammingham,	6,312.80	5,000.00	175,000.00	—	650.00	—	32,500.00	8,000.00	—	176,500.00	—	—	—
Weymouth,	6,000.00	5,000.00	160,000.00	—	—	—	6,500.00	—	—	170,000.00	—	—	—
Watertown,	40,900.00	5,000.00	250,000.00	—	—	—	55,500.00	14,000.00	—	255,000.00	—	\$1,730.00	—
Southbridge,	34,050.00	—	55,000.00	—	—	—	14,745.00	—	—	55,000.00	—	—	—
Plymouth,	6,000.00	—	150,000.00	—	—	—	24,000.00	11,000.00	—	120,000.00	—	—	—
Webster,	—	5,000.00	90,000.00	—	—	—	150,506.66	14,668.66	—	90,000.00	—	—	—
Methuen,	14,700.00	—	39,000.00	—	—	—	24,000.00	11,000.00	—	39,000.00	—	125.00	—
Wakefield,	24,000.00	—	175,000.00	—	—	\$2,939.13	65,976.22	14,500.00	—	210,500.00	—	—	1,725.23
Arlington,	—	—	123,000.00	—	—	—	20,950.00	6,000.00	—	103,000.00	—	—	—
Greenfield,	—	—	65,000.00	—	—	—	30,000.00	—	—	65,000.00	—	—	—
Winthrop,	49,455.00	—	250,000.00	—	—	—	50,707.00	6,000.00	—	240,000.00	—	—	—
Amesbury,	16,000.00	12,000.00	85,000.00	—	\$2,400.00	1,898.98	6,000.00	11,000.00	—	85,000.00	\$2,400.00	—	1,580.64
Natick,	3,500.00	14,200.00	150,000.00	—	—	—	13,300.00	5,000.00	—	130,000.00	—	—	—
North Attleborough,	33,000.00	—	140,000.00	—	—	—	19,900.00	8,345.00	—	140,000.00	—	—	—
Danvers,	26,000.00	54,000.00	80,000.00	—	—	—	24,750.00	—	—	80,000.00	—	353.61	—
Winchester,	90,000.00	—	90,000.00	—	—	—	11,000.00	16,000.00	—	65,000.00	—	—	—
Dedham,	12,000.00	—	80,000.00	—	1,550.67	—	26,996.50	—	—	80,000.00	—	—	485.86
West Springfield,	—	—	65,000.00	—	—	—	16,603.31	4,000.00	—	60,000.00	—	—	—
Northbridge,	12,000.00	—	23,000.00	—	—	36.80	10,000.00	2,700.00	—	25,000.00	—	—	53.00
Ware,	5,000.00	—	30,000.00	—	—	—	7,630.00	—	—	30,000.00	—	—	—
Palmer,	—	—	30,000.00	—	—	—	11,900.00	—	—	30,000.00	—	—	—
Attol,	—	30,000.00	50,000.00	—	—	—	10,250.00	7,000.00	—	60,000.00	—	—	—
Easthampton,	38,000.00	13,500.00	55,000.00	—	—	—	5,000.00	5,000.00	—	55,000.00	—	—	—

* Includes \$21,000 paid from proceeds of sale of armory.

* In anticipation of water revenue.

TABLE IV. — *Debt Transactions for 1911 Classified by Character of Obligation — Concluded.*

TOWNS. (Population over 5,000)	INCURRED						CANCELLED						
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Middleborough,	—	—	\$60,000.00	—	—	—	1 \$22,300.00	\$3,000.00	—	\$61,500.00	—	—	—
Braintree,	\$70,000.00	—	80,000.00	—	—	\$738.20	10,000.00	1,000.00	—	80,000.00	—	—	—
Naugus,	—	\$10,000.00	118,000.00	—	—	—	7,000.00	6,000.00	—	150,000.00	—	—	—
Naugus,	8,370.00	80,000.00	40,000.00	—	—	—	16,950.00	10,000.00	—	40,000.00	\$2,000.00	—	—
Norwood,	—	—	150,000.00	—	\$34.90	—	15,000.00	11,000.00	—	150,000.00	—	\$3,900.00	—
Bridgewater,	—	—	30,000.00	—	—	—	—	—	—	30,000.00	—	—	—
Marblehead,	45,000.00	10,000.00	100,000.00	—	—	—	6,500.00	15,000.00	—	100,000.00	—	—	—
Andover,	—	15,000.00	113,000.00	—	—	—	4,000.00	9,000.00	—	125,000.00	2,500.00	—	—
William,	—	—	100,000.00	—	—	—	10,050.00	—	—	100,000.00	—	—	—
Stonham,	15,000.00	3,000.00	100,000.00	—	900.00	—	7,000.00	5,000.00	—	100,000.00	—	—	—
Rockland,	12,000.00	—	110,000.00	—	—	—	7,600.00	6,700.00	—	110,000.00	—	—	—
Montague,	9,100.00	—	50,000.00	—	—	—	8,423.40	—	—	51,700.00	—	—	—
Hudson,	3,600.00	10,000.00	37,000.00	—	400.00	—	13,700.00	10,300.00	—	3,000.00	—	—	—
Spencer,	5,600.00	—	70,000.00	—	—	—	6,400.00	—	—	41,000.00	—	—	—
Concord,	65,600.00	12,500.00	10,000.00	—	—	—	6,300.00	—	—	85,000.00	—	—	—
Maynard,	—	—	10,000.00	—	—	—	4,000.00	—	—	10,000.00	—	—	—
Stoughton,	—	—	80,000.00	—	—	—	27,339.00	3,000.00	—	60,000.00	—	—	—
Swampscott,	111,900.00	—	100,000.00	—	—	—	21,750.00	—	—	20,000.00	—	—	—
Great Barrington,	14,000.00	—	20,000.00	—	3,000.00	—	10,700.00	11,500.00	\$100.00	105,000.00	—	901.95	—
Reading,	22,700.00	2,200.00	109,000.00	—	—	121.96	13,612.50	2,750.00	—	53,085.30	—	12,815.62	\$903.78
Ipswich,	7,157.00	—	55,000.00	—	—	—	3,050.00	—	—	15,000.00	—	—	—
Grafton,	3,000.00	—	15,000.00	—	—	—	2,000.00	—	—	38,060.81	—	—	—
Winchendon,	—	8,500.00	30,000.00	—	—	—	2,000.00	5,000.00	—	42,000.00	—	—	—
Blackstone,	—	—	47,000.00	—	—	—	4,850.00	—	—	32,000.00	—	—	—
Franklin,	—	40,000.00	32,000.00	—	—	—	3,970.00	—	—	60,000.00	—	—	—
Belmont,	10,500.00	—	60,000.00	—	—	—	12,500.00	1,000.00	—	60,000.00	—	—	—
North Andover,	26,000.00	—	60,000.00	—	—	—	3,000.00	3,000.00	—	60,000.00	—	—	—
Abington,	12,000.00	6,000.00	45,000.00	—	—	10.00	2,000.00	7,000.00	—	49,000.00	—	—	—
Westborough,	—	—	30,000.00	—	—	—	9,690.00	—	—	30,000.00	—	—	3.54
Wellesley,	—	7,000.00	130,000.00	—	—	—	19,000.00	15,000.00	—	110,000.00	—	—	—
Orange,	—	—	22,000.00	—	—	—	5,300.00	6,000.00	—	22,000.00	—	—	—
Mansfield,	50,000.00	22,500.00	10,000.00	—	—	—	1,000.00	1,000.00	—	10,000.00	—	—	—
Easton,	—	—	14,500.00	—	—	—	11,890.24	—	—	14,500.00	—	—	—
Fairhaven,	—	—	30,000.00	—	—	—	3,200.00	—	—	30,000.00	—	—	—
Amherst,	10,000.00	—	15,000.00	—	—	—	7,000.00	—	—	15,000.00	—	—	—
Needham,	5,000.00	—	115,000.00	—	—	—	6,500.00	—	—	100,000.00	—	—	—
Chelmsford,	—	—	33,000.00	—	—	—	5,025.00	—	—	31,000.00	—	—	—
70 Towns,	\$1,673,023.80	\$444,400.00	\$6,115,000.00	\$6,900.00	\$8,635.57	\$5,745.07	\$1,227,065.83	\$394,442.66	\$550.00	\$6,012,346.11	\$4,900.00	\$19,840.32	\$6,1829.07

¹ Includes \$15,000 paid from investment fund.² In anticipation of library revenue.³ Includes \$25,000 paid from library building fund.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1911.*

TOWNS. (Population over 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline,	\$26,032.49	—	\$26,032.49	\$14,211.41	\$11,821.08	—
Revere,	12,395.21	\$950.00	11,445.21	3,577.27	2,063.78	\$5,804.16
Attleborough,	9,403.51	9,403.51	—	—	—	—
Adams,	1,000.00	1,000.00	—	—	—	—
Weymouth,	587.20	—	587.20	—	587.20	—
Watertown,	7,791.08	—	7,791.08	1,856.32	1,793.03	4,141.73
Wakefield,	3,388.97	—	3,388.97	2,210.79	1,178.18	—
Arlington,	10,131.68	—	10,131.68	2,744.05	3,317.17	4,070.46
Greenfield,	1,250.00	1,250.00	—	—	—	—
Winthrop,	7,608.31	—	7,608.31	2,788.49	1,514.46	3,305.36
Winchester,	4,992.90	—	4,992.90	3,155.10	1,837.80	—
Dedham,	5,566.78	¹ 2,310.44	3,256.34	1,645.53	1,610.81	—
Braintree,	473.88	—	473.88	—	473.88	—
Saugus,	791.16	—	791.16	—	791.16	—
Milton,	11,069.13	—	11,069.13	3,603.85	3,888.52	3,576.76
Stoneham,	4,325.64	—	4,325.64	1,177.61	637.60	2,510.43
Swampscott,	3,505.50	—	3,505.50	—	1,129.78	2,375.72
Great Barrington,	1,000.00	1,000.00	—	—	—	—
Ipswich,	1,594.11	1,594.11	—	—	—	—
Belmont,	8,647.76	3,376.98	5,270.78	1,566.44	2,044.93	1,659.41
Wellesley,	2,254.69	—	2,254.69	—	2,254.69	—
Needham,	767.75	—	767.75	—	767.75	—
Chelmsford,	1,500.00	1,500.00	—	—	—	—
Totals,	\$126,077.75	\$22,385.04	\$103,692.71	\$38,536.86	\$37,711.82	\$27,444.03

¹ The total loan fund payment to the State on account of grade crossings, as paid by the town of Dedham, does not appear in this table, inasmuch as Westwood, which was set apart from Dedham, paid its proportionate part of this assessment.

The following towns over 5,000 population made no sinking and loan fund payment in 1911 to the State on account of grade crossings and metropolitan sewer, park, and water systems: —

Abington	Fairhaven	Milford	Rockland
Amesbury	Framingham	Montague	Southbridge
Amherst	Franklin	Natick	Spencer
Andover	Gardner	North Andover	Stoughton
Athol	Grafton	North Attleborough	Ware
Blackstone	Hudson	Northbridge	Webster
Bridgewater	Leominster	Norwood	Westborough
Clinton	Mansfield	Orange	Westfield
Concord	Marblehead	Palmer	West Springfield
Danvers	Maynard	Peabody	Whitman
Easthampton	Methuen	Plymouth	Winchendon
Easton	Middleborough	Reading	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1911.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline,	\$198,513.49	\$172,481.00	—	\$26,032.49	86.89	—	13.11
Revere,	94,690.21	82,295.00	—	12,395.21	86.91	—	13.09
Leominster,	33,500.00	6,000.00	\$27,500.00	—	17.91	82.09	—
Attleborough,	62,003.51	40,100.00	12,500.00	9,403.51	64.67	20.16	15.17
Westfield,	34,700.00	34,700.00	—	—	100.00	—	—
Peabody,	37,800.00	37,000.00	800.00	—	97.88	2.12	—
Gardner,	42,150.00	42,150.00	—	—	100.00	—	—
Clinton,	26,200.00	19,200.00	7,000.00	—	73.28	26.72	—
Milford,	11,000.00	11,000.00	—	—	100.00	—	—
Adams,	20,400.00	15,700.00	3,700.00	1,000.00	76.96	18.14	4.90
Framingham,	44,250.00	40,500.00	3,750.00	—	91.53	8.47	—
Weymouth,	24,087.20	6,500.00	17,000.00	587.20	26.98	70.58	2.44
Watertown,	65,291.08	57,500.00	—	7,791.08	88.07	—	11.93
Southbridge,	15,495.00	14,745.00	750.00	—	95.16	4.84	—
Plymouth,	45,903.32	45,903.32	—	—	100.00	—	—
Webster,	37,648.57	28,250.57	9,398.00	—	75.04	24.96	—
Methuen,	14,683.59	9,125.00	5,558.59	—	62.14	37.86	—
Wakefield,	83,865.19	80,476.22	—	3,388.97	95.96	—	4.04
Arlington,	52,318.98	26,950.00	15,237.30	10,131.68	51.51	29.12	19.37
Greenfield,	31,250.00	30,000.00	—	1,250.00	96.00	—	4.00
Winthrop,	64,315.31	56,707.00	—	7,608.31	88.17	—	11.83
Amesbury,	23,000.00	17,000.00	6,000.00	—	73.91	26.09	—
Natick,	23,772.02	13,300.00	10,472.02	—	55.95	44.05	—
North Attleborough,	35,305.54	27,535.54	7,720.00	—	78.13	21.87	—
Danvers,	16,098.29	5,103.61	10,994.68	—	31.70	68.30	—
Winchester,	31,992.90	27,000.00	—	4,992.90	84.39	—	15.61
Dedham,	32,563.28	26,996.50	—	5,566.78	82.90	—	17.10
West Springfield,	23,103.31	20,603.31	2,500.00	—	89.18	10.82	—
Northbridge,	10,000.00	10,000.00	—	—	100.00	—	—
Ware,	10,330.00	10,330.00	—	—	100.00	—	—
Palmer,	11,900.00	11,900.00	—	—	100.00	—	—
Athol,	20,250.00	17,250.00	3,000.00	—	85.19	14.81	—
Easthampton,	10,000.00	10,000.00	—	—	100.00	—	—
Middleborough,	10,300.00	10,300.00	—	—	100.00	—	—
Braintree,	17,023.88	11,000.00	5,550.00	473.88	64.62	32.60	2.78
Saugus,	14,291.16	13,000.00	500.00	791.16	90.96	3.50	5.54
Norwood,	23,950.00	21,950.00	2,000.00	—	91.65	8.35	—
Milton,	40,969.13	29,900.00	—	11,069.13	72.98	—	27.02
Bridgewater,	—	—	—	—	—	—	—
Marblehead,	22,500.00	21,500.00	1,000.00	—	95.56	4.44	—
Andover,	19,067.29	13,000.00	6,067.29	—	68.18	31.82	—
Whitman,	12,950.00	10,050.00	2,900.00	—	77.61	22.39	—
Stoneham,	16,325.64	12,000.00	—	4,325.64	73.50	—	26.50
Rockland,	14,300.00	14,300.00	—	—	100.00	—	—
Montague,	8,429.40	8,429.40	—	—	100.00	—	—
Hudson,	24,500.00	24,500.00	—	—	100.00	—	—
Spencer,	11,214.14	6,414.14	4,800.00	—	57.20	42.80	—
Concord,	15,020.00	6,000.00	9,020.00	—	39.95	60.05	—
Maynard,	16,300.00	6,300.00	10,000.00	—	38.65	61.35	—
Stoughton,	15,000.00	15,000.00	—	—	100.00	—	—
Swampscott,	36,864.50	30,389.00	3,000.00	3,505.50	82.37	8.13	9.50
Great Barrington,	12,151.95	8,651.95	2,500.00	1,000.00	71.20	20.57	8.23
Reading,	23,115.62	23,115.62	—	—	100.00	—	—
Ipswich,	21,741.34	16,362.50	3,784.73	1,594.11	75.26	17.41	7.33
Grafton,	3,050.00	3,050.00	—	—	100.00	—	—
Winchendon,	7,000.00	7,000.00	—	—	100.00	—	—
Blackstone,	4,850.00	4,850.00	—	—	100.00	—	—
Franklin,	9,970.00	9,970.00	—	—	100.00	—	—
Belmont,	26,192.76	13,500.00	4,045.00	8,647.76	51.54	15.44	33.02
North Andover,	9,000.00	6,000.00	3,000.00	—	66.67	33.33	—
Abington,	6,000.00	6,000.00	—	—	100.00	—	—
Westborough,	10,690.00	7,190.00	3,500.00	—	67.28	32.74	—
Wellesley,	33,254.69	28,000.00	3,000.00	2,254.69	84.20	9.02	6.78
Orange,	11,300.00	11,300.00	—	—	100.00	—	—
Mansfield,	4,600.00	2,000.00	2,600.00	—	43.48	56.52	—
Easton,	—	—	—	—	—	—	—
Fairhaven,	11,890.24	11,890.24	—	—	100.00	—	—
Amherst,	4,700.00	3,200.00	1,500.00	—	68.09	31.91	—
Needham,	9,267.75	8,500.00	—	767.75	91.72	—	8.28
Chelmsford,	6,525.00	5,025.00	—	1,500.00	77.01	—	22.99
70 Towns,	\$1,822,715.28	\$1,483,989.92	\$212,647.61	\$126,077.75	81.41	11.67	6.92

¹ Serial loans amounting to \$21,000 were paid from proceeds of sale of armory.² Serial loans amounting to \$15,000 were paid from investment fund.³ Serial loans amounting to \$2,500 were paid from library building fund.

DIVISION C.

CASH BALANCES.

TABLE VII. — *Cash Balances.*

	CASH AT BEGINNING OF 1911					CASH AT END OF 1911				
	Total	General	Sinking Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Public Trust Fund	Private Trust Funds and Accounts
Brookline,	\$83,220.48	\$90,745.89	—	\$2,474.59	—	\$183,927.62	\$179,640.11	—	\$4,287.51	—
Revere,	35,691.72	35,691.72	—	—	—	38,320.12	38,320.12	—	—	—
Leominster,	131,332.09	130,377.50	—	914.59	\$40.00	90,928.45	89,780.30	—	1,108.15	\$40.00
Attleborough,	33,912.78	27,494.57	\$6,145.88	272.33	—	69,212.33	67,686.52	\$1,223.48	302.33	—
Westfield,	75,762.96	75,762.96	—	—	—	128,202.62	127,872.79	—	—	329.83
Peabody,	113,255.63	112,929.46	312.74	13.43	—	120,667.46	120,375.45	285.85	6.16	—
Gardner,	26,571.94	26,571.94	—	—	—	40,954.84	40,954.84	—	—	—
Clinton,	31,561.96	30,005.44	217.37	1,339.14	—	31,528.89	28,910.54	1,423.56	1,194.79	—
Milford,	5,565.86	5,565.86	—	367.17	—	20,082.91	19,631.49	—	401.42	—
Adams,	31,255.67	31,171.00	84.67	—	—	17,748.06	17,395.61	332.45	—	20.00
Frammingham,	23,080.94	27,484.64	598.34	997.96	—	38,346.51	38,194.40	88.41	63.70	—
Weymouth,	27,641.57	25,722.97	1,622.53	296.07	—	19,075.40	18,734.68	168.15	172.57	—
Watertown,	139,408.35	139,408.35	—	—	—	102,941.98	102,945.43	—	—	26.55
Southbridge,	17,493.77	17,493.77	—	—	—	8,593.70	8,593.70	—	—	—
Plymouth,	31,449.21	31,449.21	—	—	—	46,830.70	46,830.70	—	—	—
Webster,	32,108.98	32,108.98	—	—	—	23,686.27	23,686.27	—	—	—
Methuen,	14,403.63	6,403.40	8,000.23	—	—	30,803.58	24,002.94	6,800.64	—	—
Wakefield,	46,773.87	45,832.87	—	—	—	23,178.11	22,172.44	—	16.67	989.00
Arlington,	43,290.93	43,653.07	—	—	941.00	117,959.91	24,572.53	91,325.02	—	2,002.36
Greenfield,	41,962.98	41,962.98	—	—	1,657.86	5,911.98	5,911.98	—	—	—
Winthrop,	37,853.54	37,760.76	—	70.00	22.78	38,616.52	38,525.99	—	70.00	20.53
Amesbury,	25,565.99	25,565.99	—	—	—	15,571.74	15,571.74	—	—	—
Natick,	29,442.76	18,913.58	9,785.29	743.89	—	25,800.42	15,827.91	9,284.33	688.18	—
North Attleborough,	53,886.15	53,534.91	314.96	36.28	—	42,937.71	42,545.09	331.36	—	—
Danvers,	22,461.96	19,883.93	2,578.03	—	—	30,570.62	23,355.86	7,204.76	10.00	—
Winchester,	24,226.59	20,134.64	—	4,091.95	—	59,448.98	55,321.18	—	4,127.80	—
Dedham,	57,593.22	57,090.79	—	494.18	38.25	49,704.25	49,326.93	—	328.31	49.01
West Springfield,	10,115.89	8,990.10	1,125.79	—	—	14,368.65	10,461.51	3,907.14	—	—
Northbridge,	18,058.68	18,058.68	—	—	—	24,911.12	24,911.12	—	—	—
Ware,	11,018.82	11,018.82	—	—	—	10,881.91	10,881.91	—	—	—
Palmer,	8,869.85	8,869.85	—	—	—	5,913.33	5,913.33	—	—	—
Athol,	28,062.83	26,833.68	—	1,209.15	—	31,146.92	29,840.84	—	1,306.08	—
Easthampton,	11,840.50	11,742.82	—	97.68	—	32,362.08	31,939.51	—	422.57	—

Middleborough,	22,904.66	22,904.66	-	-	-	21,690.92	-	-	-
Brantree,	20,685.78	20,685.78	-	-	-	66,313.21	-	-	-
Saugus,	66,029.19	66,029.19	705.41	-	-	27,201.50	1,782.82	-	-
Norwood,	34,997.53	34,997.53	-	-	-	94,975.99	-	-	-
Milton,	82,859.05	82,704.26	-	154.79	-	72,304.26	-	3,936.27	-
Bridgewater,	5,017.18	5,017.18	-	-	-	12,967.69	-	-	1
Marblehead,	22,220.80	15,529.86	-	6,690.94	-	45,306.84	-	6,256.92	-
Andover,	18,192.08	14,616.84	-	3,475.24	100.00	19,707.90	-	1,444.50	100.00
Whitman,	14,994.51	14,994.51	-	-	-	8,106.07	-	-	-
Stoneham,	28,800.53	28,645.13	-	155.40	-	13,276.49	-	-	-
Rockland,	26,648.73	26,648.73	-	-	-	24,712.40	-	-	-
Montague,	324.50	324.50	-	-	-	2,057.70	-	-	-
Hudson,	30,304.41	29,924.66	-	379.75	-	36,604.33	-	310.15	-
Spencer,	2,736.40	2,662.75	73.65	-	-	3,705.64	819.47	-	-
Concord,	26,727.65	23,112.14	-	3,605.51	10.00	48,528.90	-	5,130.86	35.00
Maynard,	14,536.47	12,899.32	1,114.32	522.63	-	8,520.50	1,811.71	938.74	-
Stoughton,	14,076.89	14,076.89	-	-	-	19,829.66	-	-	-
Swampscott,	37,124.10	37,124.10	-	-	-	123,302.53	148.61	-	-
Great Barrington,	12,737.65	12,737.65	-	-	-	10,787.87	-	41,188.79	-
Reading,	5,646.75	4,039.58	-	835.04	772.13	6,383.07	-	390.21	943.12
Inswich,	16,014.56	15,679.39	335.17	-	-	10,523.47	1,655.74	-	-
Grafton,	21,616.78	21,109.64	-	498.67	8.47	20,857.91	-	23.80	-
Winchendon,	29,814.10	28,042.58	-	1,771.52	-	27,404.62	-	558.21	8.47
Blackstone,	510.53	510.53	-	-	-	30,541.56	-	3,046.94	-
Franklin,	3,609.56	3,609.56	-	-	-	216.83	-	-	-
Belmont,	28,341.33	27,491.48	849.85	-	-	5,374.42	-	-	-
North Andover,	22,144.56	20,198.25	-	619.31	1,327.00	17,360.51	208.06	-	-
Abington,	11,881.74	11,881.74	-	-	-	33,203.44	-	-	-
Westborough,	15,193.77	14,240.78	-	952.99	-	10,562.98	-	397.69	-
Wellesley,	55,668.67	54,382.56	1,286.11	-	-	16,994.09	730.61	1,091.07	-
Orange,	17,542.97	17,542.97	-	-	-	16,985.65	3,993.78	-	-
Mansfield,	25,546.18	23,751.16	1,795.02	-	-	11,523.71	-	-	-
Easton,	15,458.52	15,445.17	-	13.35	-	36,692.99	1,749.16	-	-
Fairhaven,	12,014.14	12,597.83	-	16.31	-	13,744.62	-	123.68	-
Amherst,	8,871.18	8,871.18	-	-	-	3,648.20	-	111.29	-
Needham,	11,954.07	11,954.07	-	-	-	6,515.55	-	-	-
Chelmsford,	8,985.15	8,985.15	-	-	-	11,650.00	-	-	-
70 Towns,	\$2,136,584.76	\$2,061,411.85	\$36,945.56	\$33,109.86	\$4,917.49	\$2,530,194.32	\$135,335.01	\$79,516.72	\$5,207.47

PART III.

TOWNS UNDER 5,000 POPULATION.

Fiscal Years of Towns under 5,000 Population.

The data given in the tables in Part III are for the fiscal years ending in the several towns, as follows:

Towns. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report	Towns. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report
Acushnet, . . .	Feb. 1, 1912	19	172, 173	Lancaster, . . .	Mar. 1, 1912	10	154, 155
Agawam, . . .	Jan. 31, 1912	5	144, 145	Lanesborough, . . .	Mar. 2, 1912	31	196, 197
Alford, . . .	Mar. 1, 1912	43	220, 221	Lee, . . .	Mar. 1, 1912	3	140, 141
Ashburnham, . . .	Dec. 31, 1911	13	160, 161	Lenox, . . .	Feb. 27, 1912	6	146, 147
Ashby, . . .	Dec. 31, 1911	31	196, 197	Leverett, . . .	Feb. 15, 1912	34	202, 203
Ashfield, . . .	Feb. 3, 1912	30	194, 195	Lexington, . . .	Dec. 31, 1911	1	136, 137
Auburn, . . .	Mar. 1, 1912	10	154, 155	Littleton, . . .	Mar. 1, 1912	25	184, 185
Ayer, . . .	Feb. 29, 1912	8	150, 151	Longmeadow, . . .	Feb. 1, 1912	28	190, 191
Barnstable, . . .	Dec. 31, 1911	2	138, 139	Ludlow, . . .	Mar. 1, 1912	1	136, 137
Barre, . . .	Dec. 31, 1911	7	148, 149	Lunenburg, . . .	Dec. 31, 1911	22	178, 179
Bedford, . . .	Feb. 1, 1912	24	182, 183	Manchester, . . .	Feb. 1, 1912	9	152, 153
Belchertown, . . .	Feb. 1, 1912	14	162, 163	Marshfield, . . .	Dec. 31, 1911	18	170, 171
Bellingham, . . .	Feb. 1, 1912	18	170, 171	Mashpee, . . .	Dec. 31, 1911	43	220, 221
Berkley, . . .	Dec. 31, 1911	30	194, 195	Medfield, . . .	Jan. 31, 1912	5	144, 145
Bernardston, . . .	Mar. 1, 1912	34	202, 203	Medway, . . .	Jan. 31, 1912	9	152, 153
Billerica, . . .	Feb. 29, 1912	5	150, 151	Middleton, . . .	Jan. 1, 1912	26	186, 187
Bolton, . . .	Mar. 1, 1912	33	200, 201	Millis, . . .	Jan. 31, 1912	22	178, 179
Bourne, . . .	Dec. 31, 1911	10	154, 155	Monroe, . . .	Mar. 15, 1912	43	220, 221
Boylston, . . .	Feb. 1, 1912	34	202, 203	Monson, . . .	Mar. 1, 1912	2	138, 139
Brewster, . . .	Feb. 3, 1912	35	204, 205	Monterey, . . .	Mar. 15, 1912	42	218, 219
Brimfield, . . .	Mar. 1, 1912	32	198, 199	Mount Washington, . . .	Mar. 12, 1912	44	222, 223
Brookfield, . . .	Dec. 31, 1911	12	158, 159	Nahant, . . .	Feb. 15, 1912	25	184, 185
Buckland, . . .	Feb. 1, 1912	20	174, 175	Nantucket, . . .	Dec. 31, 1911	7	148, 149
Burlington, . . .	Dec. 31, 1911	36	206, 207	New Ashford, . . .	Mar. 9, 1912	45	224, 225
Carlisle, . . .	Feb. 1, 1912	37	208, 209	New Braintree, . . .	Feb. 1, 1912	39	212, 213
Carver, . . .	Jan. 6, 1912	19	172, 173	Newbury, . . .	Jan. 31, 1912	21	176, 177
Charlemont, . . .	Feb. 3, 1912	30	194, 195	New Marlborough, . . .	Mar. 1, 1912	27	188, 189
Charlton, . . .	Mar. 10, 1912	14	162, 163	New Salem, . . .	Feb. 1, 1912	35	204, 205
Chatham, . . .	Dec. 31, 1911	20	174, 175	Norfolk, . . .	Jan. 31, 1912	30	194, 195
Cheshire, . . .	Mar. 1, 1912	20	174, 175	Northborough, . . .	Dec. 31, 1911	18	170, 171
Chester, . . .	Feb. 1, 1912	23	180, 181	North Brookfield, . . .	Feb. 15, 1912	6	146, 147
Chesterfield, . . .	Feb. 1, 1912	38	210, 211	Northfield, . . .	Feb. 1, 1912	19	172, 173
Chilmark, . . .	Feb. 20, 1912	42	218, 219	North Reading, . . .	Dec. 31, 1911	28	190, 191
Cohasset, . . .	Dec. 31, 1911	9	152, 153	Norton, . . .	Dec. 31, 1911	9	152, 153
Colrain, . . .	Feb. 1, 1912	17	168, 169	Norwell, . . .	Dec. 31, 1911	22	178, 179
Conway, . . .	Feb. 1, 1912	24	182, 183	Oak Bluffs, . . .	Feb. 10, 1912	28	190, 191
Dalton, . . .	Mar. 1, 1912	4	142, 143	Oakham, . . .	Mar. 1, 1912	37	208, 209
Deerfield, . . .	Feb. 1, 1912	12	158, 159	Orleans, . . .	Dec. 31, 1911	28	190, 191
Dennis, . . .	Jan. 1, 1912	16	166, 167	Otis, . . .	Feb. 3, 1912	39	212, 213
Dighton, . . .	Dec. 31, 1911	11	156, 157	Oxford, . . .	Feb. 29, 1912	6	146, 147
Dover, . . .	Dec. 31, 1911	33	200, 201	Pelham, . . .	Feb. 15, 1912	39	212, 213
Dracut, . . .	Jan. 31, 1912	5	144, 145	Pembroke, . . .	Dec. 31, 1911	23	180, 181
Dudley, . . .	Mar. 1, 1912	3	140, 141	Petersham, . . .	Feb. 1, 1912	33	200, 201
East Bridgewater, . . .	Jan. 25, 1912	5	144, 145	Phillipston, . . .	Feb. 1, 1912	40	214, 215
Eastham, . . .	Dec. 31, 1911	38	210, 211	Plainfield, . . .	Feb. 1, 1912	41	216, 217
East Longmeadow, . . .	Feb. 20, 1912	20	174, 175	Plainville, . . .	Jan. 31, 1912	23	180, 181
Edgartown, . . .	Feb. 21, 1912	25	184, 185	Plympton, . . .	Dec. 31, 1911	37	208, 209
Egremont, . . .	Mar. 1, 1912	36	206, 207	Princeton, . . .	Jan. 31, 1912	32	198, 199
Enfield, . . .	Mar. 1, 1912	31	196, 197	Randolph, . . .	Dec. 31, 1911	2	138, 139
Erving, . . .	Mar. 1, 1912	26	186, 187	Raynham, . . .	Dec. 31, 1911	18	170, 171
Falmouth, . . .	Dec. 31, 1911	6	146, 147	Richmond, . . .	Mar. 1, 1912	35	204, 205
Florida, . . .	Feb. 14, 1912	41	216, 217	Rochester, . . .	Jan. 31, 1912	27	188, 189
Foxborough, . . .	Dec. 31, 1911	3	140, 141	Rockport, . . .	Dec. 31, 1911	3	140, 141
Gay Head, . . .	Feb. 15, 1912	44	222, 223	Rowe, . . .	Feb. 15, 1912	40	214, 215
Gosnold, . . .	Mar. 11, 1912	44	222, 223	Rutland, . . .	Mar. 1, 1912	17	168, 169
Granby, . . .	Feb. 1, 1912	33	200, 201	Salisbury, . . .	Dec. 31, 1911	19	172, 173
Groveland, . . .	Dec. 31, 1911	11	156, 157	Salisbury, . . .	Mar. 1, 1912	36	206, 207
Hadley, . . .	Feb. 10, 1912	15	164, 165	Savoy, . . .	Mar. 6, 1912	38	210, 211
Halifax, . . .	Dec. 31, 1911	37	208, 209	Seekonk, . . .	Feb. 22, 1912	10	154, 155
Hamilton, . . .	Dec. 31, 1911	16	166, 167	Sharon, . . .	Dec. 31, 1911	11	156, 157
Hampton, . . .	Mar. 4, 1912	35	204, 205	Sheffield, . . .	Mar. 8, 1912	16	166, 167
Hancock, . . .	Mar. 4, 1912	39	212, 213	Shelburne, . . .	Feb. 1, 1912	21	176, 177
Hanson, . . .	Mar. 31, 1911	16	166, 167	Shelburne, . . .	Feb. 1, 1912	21	176, 177
Harvard, . . .	Feb. 15, 1912	29	192, 193	Shirley, . . .	Mar. 1, 1912	13	160, 161
Hatfield, . . .	Mar. 1, 1912	15	164, 165	Shrewsbury, . . .	Jan. 31, 1912	15	164, 165
Hawley, . . .	Feb. 1, 1912	40	214, 215	Somerset, . . .	Dec. 31, 1911	8	150, 151
Hingham, . . .	Dec. 31, 1911	1	136, 137	Southampton, . . .	Mar. 1, 1912	31	196, 197
Hinsdale, . . .	Mar. 1, 1912	27	188, 189	Southborough, . . .	Dec. 31, 1911	17	168, 169
Holden, . . .	Mar. 1, 1912	13	160, 161	South Hadley, . . .	Dec. 31, 1911	1	136, 137
Holland, . . .	Mar. 11, 1912	44	222, 223	Sturbridge, . . .	Feb. 1, 1912	23	180, 181
Holliston, . . .	Dec. 31, 1911	8	150, 151	Sturbridge, . . .	Dec. 31, 1911	15	164, 165
Hopedale, . . .	Dec. 31, 1911	12	158, 159	Sudbury, . . .	Feb. 29, 1912	27	188, 189
Hull, . . .	Dec. 31, 1911	14	162, 163	Sunderland, . . .	Mar. 1, 1912	29	192, 193
Lakeville, . . .	Dec. 31, 1911	26	186, 187	Templeton, . . .	Feb. 1, 1912	4	142, 143

Fiscal Years of Towns under 5,000 Population—Concluded.

TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report	TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report
Tewksbury, . .	Jan. 31, 1912	4	142, 143	West Brookfield, .	Feb. 26, 1912	24	182, 183
Tisbury, . .	Feb. 6, 1912	25	184, 185	Westford, . .	Jan. 31, 1912	7	148, 149
Topsfield, . .	Feb. 1, 1912	26	186, 187	Westhampton, .	Feb. 1, 1912	41	216, 217
Truro, . .	Dec. 31, 1911	34	202, 203	West Newbury, .	Jan. 31, 1912	21	176, 177
Tyngsborough, .	Dec. 31, 1911	32	198, 199	Weston, . .	Feb. 29, 1912	13	160, 161
Tyringham, . .	Mar. 2, 1912	42	218, 219	Westport, . .	Dec. 31, 1911	7	148, 149
Upton, . .	Feb. 1, 1912	14	162, 163	West Tisbury, .	Mar. 12, 1912	40	214, 215
Wales, . .	Mar. 1, 1912	42	218, 219	Whately, . .	Feb. 10, 1912	32	198, 199
Walpole, . .	Dec. 31, 1911	2	138, 139	Wilbraham, . .	Feb. 22, 1912	11	156, 157
Washington, . .	Mar. 1, 1912	43	220, 221	Williamstown, .	Feb. 29, 1912	4	142, 143
Wayland, . .	Feb. 28, 1912	12	158, 159	Windsor, . .	Feb. 10, 1912	41	216, 217
Wellfleet, . .	Dec. 31, 1911	29	192, 193	Worthington, .	Feb. 1, 1912	36	206, 207
Wendell, . .	Feb. 15, 1912	38	210, 211	Wrentham, . .	Jan. 31, 1912	17	168, 169
Wenham, . .	Dec. 31, 1911	29	192, 193	Yarmouth, . .	Dec. 31, 1911	23	178, 179
West Boylston, .	Mar. 1, 1912	24	182, 183				

The towns under 5,000 population which are not included in this report are as follows:

Acton	Gill	Mattapoisett	Stockbridge
Ashland	Goshen	Mendon	Stow
Avon	Granville	Merrimac	Sutton
Becket	Greenwich	Middlefield	Swansea
Berlin	Groton	Millbury	Tolland
Blandford	Hanover	Montgomery	Townsend
Boxborough	Hardwick	Paxton	Uxbridge
Boxford	Harwich	Pepperell	Wareham
Canton	Heath	Peru	Warren
Clarksburg	Holbrook	Prescott	Warwick
Cummington	Hopkinton	Provincetown	West Bridgewater
Dana	Hubbardston	Rehoboth	Westminster
Dartmouth	Huntington	Rowley	West Stockbridge
Douglas	Kingston	Royalston	Westwood
Dunstable	Leicester	Russell	Williamsburg
Duxbury	Leyden	Sandwich	Wilmington
Essex	Lincoln	Scituate	
Freetown	Lynnfield	Shutesbury	
Georgetown	Marion	Southwick	

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 1.

RECEIPTS.	Hingham POPULATION 4,965	Ludlow POPULATION 4,948	Lexington POPULATION 4,918	South Hadley POPULATION 4,894
REVENUE.	\$148,883.92	\$70,673.92	\$197,417.45	\$63,435.33
General,	107,934.52	67,173.13	156,662.85	57,025.79
<i>Taxes,</i>	<i>106,114.16</i>	<i>66,422.01</i>	<i>155,216.72</i>	<i>55,131.78</i>
Property and poll,	86,872.53	66,024.85	134,673.71	43,412.16
Corporation, bank, etc.,	19,241.63	397.16	20,543.01	11,719.62
<i>Licenses and permits,</i>	<i>22.25</i>	<i>149.75</i>	<i>74.00</i>	<i>141.25</i>
<i>Fines and forfeits,</i>	<i>520.44</i>	<i>286.50</i>	<i>428.45</i>	<i>78.70</i>
<i>Grants and gifts,</i>	<i>1,277.67</i>	<i>314.87</i>	<i>931.58</i>	<i>1,674.06</i>
For expenses,	1,277.67	314.87	931.58	1,674.06
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>12.10</i>	<i>—</i>
Commercial,	40,949.40	3,500.79	40,754.60	6,409.54
<i>Special assessments,</i>	<i>3,588.38</i>	<i>1,253.17</i>	<i>2,492.55</i>	<i>1,352.09</i>
To meet expenses,	3,588.38	701.43	1,793.46	1,352.09
To meet outlays,	—	551.74	699.09	—
<i>Privileges,</i>	<i>4,097.75</i>	<i>1,292.92</i>	<i>1,292.92</i>	<i>1,161.12</i>
<i>Departmental,</i>	<i>8,125.97</i>	<i>1,615.06</i>	<i>7,454.76</i>	<i>2,752.44</i>
General government,	—	7.15	477.50	—
Protection of persons and property,	286.12	29.03	2,408.96	110.18
Health and sanitation,	—	—	9.00	101.67
Highways,	1,074.99	4.94	332.89	366.52
Charities,	2,094.36	100.20	2,147.89	1,074.08
Soldiers' benefits,	3,009.00	396.00	867.00	864.00
Education,	1,661.50	1,075.52	923.95	199.55
Libraries,	—	—	225.19	34.44
Recreation,	—	—	40.00	—
Unclassified,	—	2.22	22.38	2.00
<i>Public service enterprises,</i>	<i>23,863.88</i>	<i>—</i>	<i>25,986.38</i>	<i>—</i>
Electric light,	23,863.88	—	25,950.96	—
Water,	—	—	35.42	—
All other,	—	102.00	588.76	—
<i>Cemeteries,</i>	<i>—</i>	<i>530.56</i>	<i>2,939.23</i>	<i>1,143.89</i>
<i>Interest,</i>	<i>1,273.42</i>	<i>—</i>	<i>—</i>	<i>458.24</i>
On sinking funds,	—	270.40	2,009.46	—
On trust and investment funds,	73.41	260.16	929.77	685.65
All other,	1,200.01	—	—	—
NON-REVENUE.	\$38,305.99	\$44,675.49	\$125,999.01	\$50,851.51
Offsets to outlays,	30.00	—	1,899.54	—
<i>Departmental,</i>	<i>30.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>899.54</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,000.00	35,100.00	99,140.55	30,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>3,100.00</i>	<i>17,725.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>16,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>32,000.00</i>	<i>65,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>415.55</i>	<i>—</i>
Transfers,	151.42	—	4,037.34	6,448.31
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>151.42</i>	<i>—</i>	<i>4,037.34</i>	<i>6,448.31</i>
Refunds,	41.25	—	815.41	9.01
Agency, trust, and investment,	18,083.32	9,575.49	20,106.17	14,394.19
<i>Taxes and licenses for State,</i>	<i>9,894.82</i>	<i>6,610.25</i>	<i>11,605.00</i>	<i>4,675.75</i>
<i>Taxes for county,</i>	<i>8,188.50</i>	<i>3,821.32</i>	<i>7,409.46</i>	<i>4,582.52</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>143.92</i>	<i>1,091.71</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,136.12</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$148,913.92	\$70,673.92	\$199,316.99	\$63,435.33
Premiums,	—	—	415.55	—
Municipal indebtedness,	20,000.00	35,100.00	98,725.00	30,000.00
Transfers and refunds,	192.67	—	4,852.75	6,457.32
Agency, trust, and investment,	18,083.32	9,575.49	20,106.17	14,394.19
Total receipts,	\$187,189.91	\$115,349.41	\$323,416.46	\$114,286.84
Balance on hand, including funds,	43,568.81	1,970.06	13,924.68	12,568.73
GRAND TOTAL,	\$230,758.72	\$117,319.47	\$337,341.14	\$126,855.57

Graded According to Population of 1910.

GROUP 1.

PAYMENTS.	Hingham POPULATION 4,965	Ludlow POPULATION 4,948	Lexington POPULATION 4,918	South Hadley POPULATION 4,894
Maintenance,	\$126,994.08	\$48,793.54	\$136,008.69	\$53,043.21
<i>Departmental,</i>	<i>102,021.60</i>	<i>48,369.79</i>	<i>129,287.59</i>	<i>53,043.21</i>
General government,	8,594.34	1,962.64	7,776.74	3,572.25
Protection of persons and property,	19,137.76	2,845.21	30,593.20	2,221.95
Health and sanitation,	3,204.75	875.06	2,934.45	755.98
Highways,	17,974.46	8,453.56	32,361.53	15,265.22
Charities,	11,267.18	4,070.59	5,800.87	4,389.38
Soldiers' benefits,	4,654.67	468.00	938.00	692.00
Education,	33,478.20	29,360.22	39,517.98	24,177.43
Libraries,	100.00	78.60	6,611.73	1,286.16
Recreation,	1,081.49	—	496.24	100.00
Unclassified,	2,528.75	255.91	2,256.85	582.84
<i>Public service enterprises,</i>	<i>24,972.48</i>	<i>—</i>	<i>5,185.68</i>	<i>—</i>
Electric light,	24,972.48	—	5,185.68	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>423.75</i>	<i>1,460.42</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>75.00</i>	<i>—</i>
Interest,	3,090.83	4,782.99	18,342.47	1,875.00
<i>Loans, general purposes,</i>	<i>2,590.83</i>	<i>4,782.99</i>	<i>5,516.41</i>	<i>1,875.00</i>
<i>Loans, public service enterprises,</i>	<i>500.00</i>	<i>—</i>	<i>12,826.06</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	9,341.98	3,006.89	36,793.63	2,672.37
<i>Departmental,</i>	<i>5,374.31</i>	<i>2,670.57</i>	<i>13,477.34</i>	<i>2,672.37</i>
General government,	233.08	—	870.00	—
Protection of persons and property,	333.67	613.34	2,423.01	—
Health and sanitation,	382.97	—	1,526.24	130.38
Highways,	2,098.40	1,723.00	1,906.58	2,541.99
Charities,	2,326.19	—	—	—
Education,	—	334.23	5,517.78	—
Libraries,	—	—	—	—
Recreation,	—	—	1,093.37	—
Unclassified,	—	—	140.36	—
<i>Public service enterprises,</i>	<i>3,967.67</i>	<i>—</i>	<i>23,316.29</i>	<i>—</i>
Electric light,	3,967.67	—	23,316.29	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>336.32</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,553.17	41,500.00	94,552.95	35,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>15,553.17</i>	<i>5,000.00</i>	<i>29,552.95</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>36,500.00</i>	<i>65,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	151.42	—	4,037.34	6,448.31
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,535.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>151.42</i>	<i>—</i>	<i>4,037.34</i>	<i>1,913.31</i>
Refunds,	41.25	—	815.41	9.01
Agency, trust, and investment,	18,083.32	9,562.89	20,273.14	20,548.07
<i>Taxes and licenses for State,</i>	<i>9,894.82</i>	<i>5,610.25</i>	<i>11,605.00</i>	<i>4,675.75</i>
<i>Taxes for county,</i>	<i>8,188.50</i>	<i>3,821.32</i>	<i>7,409.46</i>	<i>4,582.32</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>131.32</i>	<i>1,258.68</i>	<i>6,153.88</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,136.12</i>
RECAPITULATION.				
Maintenance and interest,	\$130,084.91	\$53,576.53	\$154,351.16	\$54,918.21
Permanent debt (except from sinking funds),	15,553.17	5,000.00	29,552.95	—
Sinking fund requirements from revenue,	—	—	—	4,535.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	9,341.98	3,006.89	36,793.63	2,672.37
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	36,500.00	65,000.00	35,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	192.67	—	4,852.75	1,922.32
Agency, trust, and investment,	18,083.32	9,562.89	20,273.14	20,548.07
Total payments,	\$183,256.05	\$107,646.31	\$310,823.63	\$119,595.97
Balance on hand, including funds,	47,502.67	9,673.16	26,517.51	7,259.60
GRAND TOTAL,	\$230,758.72	\$117,319.47	\$337,341.14	\$126,855.57

¹ Includes \$3,320.80 of debt paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 2.

RECEIPTS.	Walpole POPULATION 4,892	Monson POPULATION 4,758	Barnstable POPULATION 4,676	Randolph POPULATION 4,301
REVENUE.	\$117,044.67	\$56,419.01	\$85,123.05	\$81,225.37
General,	94,525.12	40,898.66	79,981.26	56,371.47
<i>Taxes,</i>	<i>91,511.52</i>	<i>34,849.62</i>	<i>73,937.79</i>	<i>50,971.64</i>
Property and poll,	83,876.30	28,152.96	72,207.89	44,218.58
Corporation, bank, etc.,	7,635.22	6,696.66	6,729.90	6,753.06
<i>Licenses and permits,</i>	<i>233.00</i>	<i>3,454.25</i>	<i>172.50</i>	<i>20.00</i>
<i>Fines and forfeits,</i>	<i>400.00</i>	<i>54.16</i>	<i>224.48</i>	<i>81.45</i>
<i>Grants and gifts,</i>	<i>2,390.60</i>	<i>2,540.63</i>	<i>472.38</i>	<i>5,298.38</i>
For expenses,	1,903.03	2,540.63	472.38	1,876.58
For outlays,	487.57	—	—	3,421.80
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>174.13</i>	<i>—</i>
Commercial,	22,519.55	15,520.35	5,141.79	24,853.90
<i>Special assessments,</i>	<i>206.77</i>	<i>87.15</i>	<i>—</i>	<i>—</i>
To meet expenses,	206.77	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>477.03</i>	<i>1,637.16</i>	<i>—</i>	<i>2,025.90</i>
<i>Departmental,</i>	<i>2,634.93</i>	<i>6,593.22</i>	<i>3,542.45</i>	<i>7,190.90</i>
General government,	757.20	166.00	20.05	.75
Protection of persons and property,	81.92	365.60	329.30	26.80
Health and sanitation,	—	—	—	—
Highways,	26.85	89.00	42.00	24.75
Charities,	509.37	3,695.48	455.60	1,799.60
Soldiers' benefits,	596.00	1,342.00	2,162.00	4,732.00
Education,	478.00	899.14	326.00	607.00
Libraries,	145.59	—	—	—
Recreation,	40.00	—	—	—
Unclassified,	—	36.00	207.50	—
<i>Public service enterprises,</i>	<i>18,646.40</i>	<i>5,894.46</i>	<i>25.00</i>	<i>10,201.61</i>
Electric light,	—	—	—	—
Water,	18,646.40	5,894.46	—	10,201.61
All other,	—	—	25.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>640.17</i>	<i>10.00</i>	<i>—</i>
<i>Interest,</i>	<i>554.42</i>	<i>663.19</i>	<i>1,664.34</i>	<i>5,435.49</i>
On sinking funds,	—	—	—	2,943.69
On trust and investment funds,	59.80	506.61	1,022.62	972.04
All other,	494.62	161.58	541.72	1,519.76
NON-REVENUE.	\$69,472.48	\$17,256.83	\$123,698.32	\$64,240.33
Offsets to outlays,	40.00	40.00	—	344.47
<i>Departmental,</i>	<i>40.00</i>	<i>40.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>344.47</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	58,483.50	6,000.00	102,500.00	45,802.52
<i>Loans, general purposes,</i>	<i>13,400.00</i>	<i>—</i>	<i>37,500.00</i>	<i>1,800.00</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>35,000.00</i>	<i>6,000.00</i>	<i>65,000.00</i>	<i>45,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>83.50</i>	<i>—</i>	<i>—</i>	<i>2.52</i>
Transfers,	232.05	1,354.45	764.32	7,400.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>232.05</i>	<i>1,354.45</i>	<i>764.32</i>	<i>7,400.00</i>
Refunds,	533.81	1,840.11	1,394.43	1,121.28
Agency, trust, and investment,	10,183.12	8,022.27	19,039.57	8,572.05
<i>Taxes and licenses for State,</i>	<i>6,435.00</i>	<i>5,924.29</i>	<i>3,887.02</i>	<i>3,465.00</i>
<i>Taxes for county,</i>	<i>2,934.54</i>	<i>2,097.98</i>	<i>8,152.55</i>	<i>1,607.06</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>763.58</i>	<i>—</i>	<i>2,000.00</i>	<i>3,500.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$117,084.67	\$56,459.01	\$85,123.05	\$81,569.84
Premiums,	83.50	—	—	2.52
Municipal indebtedness,	58,400.00	6,000.00	102,500.00	46,800.00
Transfers and refunds,	765.86	3,194.56	2,158.75	8,521.28
Agency, trust, and investment,	10,183.12	8,022.27	19,039.57	8,572.06
Total receipts,	\$186,517.15	\$73,675.84	\$208,821.37	\$145,465.70
Balance on hand, including funds,	2,320.28	8,229.75	8,291.76	16,384.57
GRAND TOTAL,	\$188,837.43	\$81,905.59	\$217,113.13	\$161,850.27

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	Walpole POPULATION 4,892	Monson POPULATION 4,758	Barnstable POPULATION 4,676	Randolph POPULATION 4,301
Maintenance,	\$82,555.94	\$47,172.67	\$71,808.45	\$56,858.29
<i>Departmental,</i>	<i>74,014.84</i>	<i>43,679.41</i>	<i>71,084.44</i>	<i>53,246.79</i>
General government,	6,443.81	3,228.47	6,995.30	3,484.16
Protection of persons and property,	9,522.28	3,379.58	3,954.41	5,733.78
Health and sanitation,	1,022.34	421.10	1,266.50	380.40
Highways,	14,513.10	10,538.44	15,564.15	10,746.11
Charities,	4,489.43	4,827.87	6,758.76	7,218.27
Soldiers' benefits,	800.00	1,366.00	2,576.65	5,101.87
Education,	32,939.66	19,090.98	32,855.20	19,149.64
Libraries,	3,144.39	300.00	—	—
Recreation,	525.14	—	—	457.55
Unclassified,	614.19	526.97	1,113.47	975.01
<i>Public service enterprises,</i>	<i>8,541.60</i>	<i>2,099.92</i>	<i>—</i>	<i>3,591.50</i>
Electric light,	—	—	—	—
Water,	8,541.60	2,099.92	—	3,591.50
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,393.34</i>	<i>704.01</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>20.00</i>
Interest,	6,804.40	1,754.35	5,664.11	9,056.35
<i>Loans, general purposes,</i>	<i>3,268.40</i>	<i>394.35</i>	<i>5,664.11</i>	<i>4,105.35</i>
<i>Loans, public service enterprises,</i>	<i>3,536.00</i>	<i>1,360.00</i>	<i>—</i>	<i>4,951.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	33,969.64	7,026.01	18,005.33	7,209.90
<i>Departmental,</i>	<i>21,164.67</i>	<i>4,151.01</i>	<i>17,955.33</i>	<i>6,678.92</i>
General government,	—	—	—	190.00
Protection of persons and property,	8,711.05	—	356.95	340.94
Health and sanitation,	224.96	163.04	96.36	—
Highways,	3,217.07	3,590.89	14,965.32	150.00
Charities,	—	—	1,036.70	—
Education,	—	397.08	1,500.00	1,708.73
Libraries,	696.50	—	—	—
Recreation,	8,315.09	—	—	—
Unclassified,	—	—	—	4,289.25
<i>Public service enterprises,</i>	<i>12,804.97</i>	<i>2,875.00</i>	<i>—</i>	<i>530.98</i>
Electric light,	—	—	—	—
Water,	12,804.97	2,875.00	—	530.98
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
Municipal indebtedness,	47,600.00	10,000.00	66,150.00	49,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>12,600.00</i>	<i>4,000.00</i>	<i>16,150.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>35,000.00</i>	<i>6,000.00</i>	<i>50,000.00</i>	<i>45,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	232.05	1,354.45	764.32	7,400.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>232.05</i>	<i>1,354.45</i>	<i>764.32</i>	<i>4,900.00</i>
Refunds,	533.81	1,840.11	1,394.43	1,121.28
Agency, trust, and investment,	10,215.27	8,032.69	20,860.80	17,823.72
<i>Taxes and licenses for State,</i>	<i>6,435.00</i>	<i>5,924.29</i>	<i>8,887.02</i>	<i>3,465.00</i>
<i>Taxes for county,</i>	<i>2,984.54</i>	<i>2,097.98</i>	<i>8,152.55</i>	<i>1,607.06</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>795.73</i>	<i>10.42</i>	<i>3,821.23</i>	<i>12,751.66</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$89,360.34	\$48,927.02	\$77,472.56	\$65,914.64
Permanent debt (except from sinking funds),	12,600.00	4,000.00	16,150.00	4,500.00
Sinking fund requirements from revenue,	—	—	—	2,500.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	33,969.64	7,026.01	18,005.33	7,209.90
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	35,000.00	6,000.00	50,000.00	45,000.00
Transfers (except to sinking funds) and refunds,	765.86	3,194.56	2,158.75	6,021.28
Agency, trust, and investment,	10,215.27	8,032.69	20,860.80	17,823.72
Total payments,	\$131,911.11	\$77,180.28	\$184,647.44	\$148,969.54
Balance on hand, including funds,	6,926.32	4,725.31	32,465.69	12,880.73
GRAND TOTAL,	\$188,837.43	\$81,905.59	\$217,113.13	\$161,850.27

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 3.

RECEIPTS.	Dudley POPULATION 4,267	Rockport POPULATION 4,211	Lee POPULATION 4,106	Foxborough POPULATION 3,863
REVENUE.	\$50,605.06	\$85,077.05	\$50,994.87	\$53,421.66
General,	40,191.98	61,010.95	44,368.60	47,041.97
<i>Taxes,</i>	<i>34,339.74</i>	<i>60,360.84</i>	<i>36,957.48</i>	<i>44,579.92</i>
Property and poll,	26,518.22	56,730.43	35,549.11	43,523.04
Corporation, bank, etc.,	7,821.52	3,630.21	1,408.37	1,056.88
<i>Licenses and permits,</i>	<i>3,632.50</i>	<i>20.00</i>	<i>4,128.25</i>	<i>51.00</i>
<i>Fines and forfeits,</i>	<i>213.06</i>	<i>345.00</i>	<i>1,322.72</i>	<i>66.00</i>
<i>Grants and gifts,</i>	<i>2,006.68</i>	<i>283.31</i>	<i>1,960.15</i>	<i>2,345.05</i>
For expenses,	2,006.68	283.31	1,960.15	2,345.05
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	10,413.08	24,066.10	6,626.27	6,379.69
<i>Special assessments,</i>	<i>299.34</i>	<i>865.14</i>	<i>163.17</i>	<i>—</i>
To meet expenses,	—	865.14	—	—
To meet outlays,	299.34	—	163.17	—
<i>Privileges,</i>	<i>—</i>	<i>848.35</i>	<i>1,020.51</i>	<i>306.20</i>
<i>Departmental,</i>	<i>612.61</i>	<i>4,441.91</i>	<i>5,233.61</i>	<i>5,701.94</i>
General government,	—	520.85	663.00	.35
Protection of persons and property,	28.96	95.11	70.43	135.00
Health and sanitation,	—	11.57	—	—
Highways,	—	125.97	803.73	536.03
Charities,	222.43	1,110.81	1,602.03	2,385.87
Soldiers' benefits,	148.00	2,568.00	1,562.00	1,626.00
Education,	194.50	9.60	460.14	209.29
Libraries,	18.72	—	—	30.00
Recreation,	—	—	—	—
Unclassified,	—	—	77.28	779.40
<i>Public service enterprises,</i>	<i>9,082.30</i>	<i>15,736.44</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	9,082.30	14,823.77	—	—
All other,	—	912.67	—	—
<i>Cemeteries,</i>	<i>22.00</i>	<i>211.50</i>	<i>106.00</i>	<i>—</i>
<i>Interest,</i>	<i>396.83</i>	<i>1,964.76</i>	<i>97.93</i>	<i>371.55</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	9.84	912.08	54.00	71.22
All other,	386.99	1,052.68	43.98	300.33
NON-REVENUE.	\$6,131.45	\$52,974.11	\$27,600.75	\$41,291.77
Offsets to outlays,	382.79	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>382.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	40,148.67	15,000.00	34,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>40,000.00</i>	<i>15,000.00</i>	<i>34,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>148.67</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	11.66	303.54	—	163.80
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>11.66</i>	<i>303.54</i>	<i>—</i>	<i>163.80</i>
Refunds,	11.00	1,631.44	2,113.37	1,840.39
Agency, trust, and investment,	5,726.00	10,890.46	10,487.38	5,287.58
<i>Taxes and licenses for State,</i>	<i>3,950.00</i>	<i>4,944.31</i>	<i>6,915.14</i>	<i>3,480.79</i>
<i>Taxes for county,</i>	<i>1,776.00</i>	<i>4,593.94</i>	<i>3,562.24</i>	<i>1,556.04</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>1,347.21</i>	<i>10.00</i>	<i>250.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$50,987.85	\$85,077.05	\$50,994.87	\$53,421.66
Premiums,	—	—	—	—
Municipal indebtedness,	—	40,148.67	15,000.00	34,000.00
Transfers and refunds,	22.66	1,934.98	2,113.37	2,004.19
Agency, trust, and investment,	5,726.00	10,890.46	10,487.38	5,287.58
Total receipts,	\$56,736.51	\$138,051.16	\$78,595.62	\$94,713.43
Balance on hand, including funds,	28,273.24	20,772.42	7,452.89	3,895.98
GRAND TOTAL,	\$85,009.75	\$158,823.58	\$86,048.51	\$98,609.41

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Dudley POPULATION 4,267	Rockport POPULATION 4,211	Lee POPULATION 4,106	Foxborough POPULATION 3,863
Maintenance,	\$37,095.48	\$72,187.96	\$45,184.54	\$44,898.50
<i>Departmental,</i>	<i>34,451.60</i>	<i>65,182.98</i>	<i>44,831.92</i>	<i>44,861.04</i>
General government,	2,660.09	6,857.24	5,208.88	3,606.03
Protection of persons and property,	4,679.51	10,141.81	2,192.71	5,917.20
Health and sanitation,	297.85	731.83	1,852.32	767.34
Highways,	7,515.89	13,822.12	8,378.33	5,939.69
Charities,	3,122.35	6,797.03	6,165.35	5,428.25
Soldiers' benefits,	372.00	2,869.45	1,653.00	1,552.75
Education,	14,973.49	19,504.50	16,821.51	17,613.96
Libraries,	476.47	1,341.53	1,040.54	949.00
Recreation,	—	100.02	148.15	35.72
Unclassified,	353.85	1,017.45	770.93	3,051.10
<i>Public service enterprises,</i>	<i>2,493.01</i>	<i>8,082.37</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,493.01	8,081.69	—	—
All other,	—	.68	—	—
<i>Cemeteries,</i>	<i>150.97</i>	<i>922.61</i>	<i>352.62</i>	<i>37.46</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,500.00	5,469.61	1,647.71	637.91
<i>Loans, general purposes,</i>	<i>—</i>	<i>1,554.61</i>	<i>1,647.71</i>	<i>637.91</i>
<i>Loans, public service enterprises,</i>	<i>3,500.00</i>	<i>3,915.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	22,904.00	7,260.52	8,596.36	749.90
<i>Departmental,</i>	<i>2,703.73</i>	<i>2,840.60</i>	<i>8,596.36</i>	<i>749.90</i>
General government,	—	—	1,743.09	—
Protection of persons and property,	—	—	155.25	—
Health and sanitation,	—	—	—	—
Highways,	785.50	2,069.12	5,498.02	—
Charities,	—	266.48	—	—
Education,	1,918.23	505.00	—	749.90
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	1,200.00	—
<i>Public service enterprises,</i>	<i>20,200.27</i>	<i>4,219.46</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	20,200.27	4,219.46	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>200.46</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	47,059.07	15,000.00	41,102.76
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>40,000.00</i>	<i>15,000.00</i>	<i>36,102.76</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>69.07</i>	<i>—</i>	<i>—</i>
Transfers,	11.66	303.54	—	163.80
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>11.66</i>	<i>303.54</i>	<i>—</i>	<i>163.80</i>
Refunds,	11.00	1,631.44	2,113.37	1,840.39
Agency, trust, and investment,	5,733.34	10,973.03	10,487.38	5,167.41
<i>Taxes and licenses for State,</i>	<i>3,950.00</i>	<i>4,944.31</i>	<i>6,915.14</i>	<i>3,480.79</i>
<i>Taxes for county,</i>	<i>1,776.00</i>	<i>4,598.94</i>	<i>3,562.24</i>	<i>1,556.04</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>7.34</i>	<i>1,429.78</i>	<i>10.00</i>	<i>130.58</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$40,595.48	\$77,657.57	\$46,832.25	\$45,586.41
Permanent debt (except from sinking funds),	—	7,000.00	—	5,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	22,904.00	7,260.52	8,596.36	749.90
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	40,059.07	15,000.00	36,102.76
Transfers (except to sinking funds) and refunds,	22.66	1,934.98	2,113.37	2,004.19
Agency, trust, and investment,	5,733.34	10,973.03	10,487.38	5,167.41
Total payments,	\$69,255.48	\$144,885.17	\$83,029.36	\$94,610.67
Balance on hand, including funds,	15,754.27	13,938.41	3,019.15	3,998.74
GRAND TOTAL,	\$85,009.75	\$158,823.58	\$86,048.51	\$98,609.41

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Templeton POPULATION 3,756	Tewksbury POPULATION 3,750	Williamstown POPULATION 3,708	Dalton POPULATION 3,568
REVENUE.	\$46,895.62	\$32,530.37	\$71,435.04	\$57,535.42
General,	38,295.60	25,052.74	65,554.77	53,201.62
<i>Taxes,</i>	<i>35,923.51</i>	<i>22,346.31</i>	<i>64,646.97</i>	<i>52,857.42</i>
Property and poll,	32,646.47	19,604.29	61,678.76	40,935.15
Corporation, bank, etc.,	3,277.04	2,742.02	2,968.21	11,922.27
<i>Licenses and permits,</i>	<i>153.25</i>	<i>6.00</i>	<i>69.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>241.35</i>	<i>6.00</i>	<i>313.00</i>	<i>18.89</i>
<i>Grants and gifts,</i>	<i>1,997.49</i>	<i>2,451.24</i>	<i>525.80</i>	<i>325.31</i>
For expenses,	1,997.49	2,451.24	525.80	325.31
For outlays,	—	—	—	—
All other,	—	244.19	—	—
Commercial,	8,600.02	7,477.63	5,880.27	4,333.80
<i>Special assessments,</i>	<i>—</i>	<i>539.94</i>	<i>2,200.00</i>	<i>—</i>
To meet expenses,	—	539.94	2,200.00	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>988.13</i>	<i>615.09</i>	<i>625.53</i>
<i>Departmental,</i>	<i>2,191.63</i>	<i>5,501.82</i>	<i>2,550.18</i>	<i>3,187.16</i>
General government,	76.00	3.00	—	376.01
Protection of persons and property,	60.05	1,347.08	5.00	185.03
Health and sanitation,	—	—	5.90	93.41
Highways,	572.93	356.48	61.00	84.30
Charities,	69.01	3,364.84	286.94	240.78
Soldiers' benefits,	830.34	215.00	1,646.00	1,647.00
Education,	498.05	183.42	480.93	432.89
Libraries,	85.25	30.00	64.41	107.74
Recreation,	—	—	—	—
Unclassified,	—	2.00	—	—
<i>Public service enterprises,</i>	<i>5,317.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	5,317.00	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>515.00</i>	<i>305.85</i>
<i>Interest,</i>	<i>1,091.39</i>	<i>447.74</i>	<i>—</i>	<i>217.26</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	366.95	—	—	200.00
All other,	724.44	447.74	—	17.26
NON-REVENUE.	\$17,246.18	\$16,228.25	\$85,258.63	\$32,181.26
Offsets to outlays,	—	440.00	—	1,198.25
<i>Departmental,</i>	<i>—</i>	<i>440.00</i>	<i>—</i>	<i>1,198.25</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,000.00	12,000.00	32,000.00	15,800.00
<i>Loans, general purposes,</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>12,000.00</i>	<i>32,000.00</i>	<i>15,800.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	39,050.73	2,440.31
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	39,050.73	2,440.31
Refunds,	153.93	544.13	3,661.32	26.75
Agency, trust, and investment,	5,092.25	3,244.12	10,546.58	12,715.95
<i>Taxes and licenses for State,</i>	<i>2,805.25</i>	<i>1,980.00</i>	<i>5,401.12</i>	<i>6,270.00</i>
<i>Taxes for county,</i>	<i>1,812.00</i>	<i>1,264.12</i>	<i>5,145.46</i>	<i>6,445.95</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>475.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$46,895.62	\$32,970.37	\$71,435.04	\$58,733.67
Premiums,	—	—	—	—
Municipal indebtedness,	12,000.00	12,000.00	32,000.00	15,800.00
Transfers and refunds,	153.93	544.13	42,712.05	2,467.06
Agency, trust, and investment,	5,092.25	3,244.12	10,546.58	12,715.95
Total receipts,	\$64,141.80	\$48,758.62	\$156,693.67	\$89,716.63
Balance on hand, including funds,	6,369.87	1,267.83	6,010.29	14,957.46
GRAND TOTAL,	\$70,511.67	\$50,026.45	\$162,703.96	\$104,674.14

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Templeton POPULATION 3,756	Tewksbury POPULATION 3,750	Willamstown POPULATION 3,708	Dalton POPULATION 3,568
Maintenance,	\$36,325.89	\$26,837.52	\$49,898.82	\$49,317.93
<i>Departmental,</i>	<i>30,851.50</i>	<i>26,827.52</i>	<i>48,628.43</i>	<i>48,034.75</i>
General government,	2,824.89	2,286.90	3,257.50	5,587.38
Protection of persons and property,	4,420.69	3,219.97	946.78	3,684.80
Health and sanitation,	528.13	332.91	2,596.00	638.25
Highways,	3,994.07	5,324.26	10,225.55	9,044.73
Charities,	2,069.39	3,845.76	3,647.81	3,132.09
Soldiers' benefits,	1,200.09	202.00	2,077.00	1,703.00
Education,	14,817.14	10,452.67	24,218.22	22,341.69
Libraries,	639.90	773.91	1,373.36	1,550.79
Recreation,	—	72.54	—	50.00
Unclassified,	337.20	316.60	286.21	302.00
<i>Public service enterprises,</i>	<i>4,791.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	4,791.70	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>702.69</i>	<i>10.00</i>	<i>1,270.39</i>	<i>1,283.20</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,598.59	504.75	2,190.00	128.85
<i>Loans, general purposes,</i>	<i>836.54</i>	<i>504.75</i>	<i>2,174.87</i>	<i>128.85</i>
<i>Loans, public service enterprises,</i>	<i>762.05</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>15.13</i>	<i>—</i>
Outlays,	3,784.49	6,419.97	3,120.65	17,996.13
<i>Departmental,</i>	<i>1,915.97</i>	<i>6,419.97</i>	<i>3,120.65</i>	<i>17,996.13</i>
General government,	—	—	—	—
Protection of persons and property,	—	46.50	—	—
Health and sanitation,	—	—	697.77	4,737.97
Highways,	1,915.97	3,583.80	1,536.29	7,652.85
Charities,	—	—	—	—
Education,	—	2,789.67	886.59	4,113.31
Libraries,	—	—	—	1,492.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,868.52</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	1,868.52	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	14,117.87	11,100.00	43,053.76	15,800.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,117.87</i>	<i>1,100.00</i>	<i>11,051.21</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>32,000.00</i>	<i>15,800.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>2.55</i>	<i>—</i>
Transfers,	—	—	39,050.73	2,440.31
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>39,050.73</i>	<i>2,440.31</i>
Refunds,	153.93	544.13	3,661.32	26.75
Agency, trust, and investment,	5,108.14	3,244.12	10,546.58	12,715.95
<i>Taxes and licenses for State,</i>	<i>2,805.25</i>	<i>1,980.00</i>	<i>5,401.12</i>	<i>6,270.00</i>
<i>Taxes for county,</i>	<i>1,812.00</i>	<i>1,264.12</i>	<i>5,145.46</i>	<i>6,445.95</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>490.89</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$37,924.48	\$27,342.27	\$52,088.82	\$49,446.78
Permanent debt (except from sinking funds),	4,117.87	1,100.00	11,051.21	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,784.49	6,419.97	3,120.65	17,996.13
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	10,000.00	32,002.55	15,800.00
Transfers (except to sinking funds) and refunds,	153.93	544.13	42,712.05	2,467.06
Agency, trust, and investment,	5,108.14	3,244.12	10,546.58	12,715.95
Total payments,	\$61,088.91	\$48,650.49	\$151,521.86	\$98,425.92
Balance on hand, including funds,	9,422.76	1,375.96	11,182.10	6,248.22
GRAND TOTAL,	\$70,511.67	\$50,026.45	\$162,703.96	\$104,674.14

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 5.

RECEIPTS.	Agawam POPULATION 3,501	Medfield POPULATION 3,466	Dracut POPULATION 3,461	East Bridgewater POPULATION 3,363
REVENUE.	\$47,264.58	\$29,764.76	\$62,871.10	\$54,219.27
General,	40,228.25	24,854.07	57,957.91	44,877.36
<i>Taxes,</i>	<i>35,726.72</i>	<i>22,362.23</i>	<i>62,973.55</i>	<i>42,121.88</i>
Property and poll,	29,065.18	17,861.37	49,818.49	36,456.72
Corporation, bank, etc.,	6,661.54	4,500.86	3,154.86	5,665.16
<i>Licenses and permits,</i>	<i>2,075.50</i>	<i>17.00</i>	<i>82.00</i>	<i>39.00</i>
<i>Fines and forfeits,</i>	<i>224.09</i>	<i>470.00</i>	<i>155.62</i>	<i>102.54</i>
<i>Grants and gifts,</i>	<i>2,201.94</i>	<i>2,001.87</i>	<i>4,746.94</i>	<i>2,613.94</i>
For expenses,	2,201.94	2,001.87	2,352.39	2,613.94
For outlays,	—	—	2,394.55	—
All other,	—	2.97	—	—
Commercial,	7,036.33	4,910.69	4,913.19	9,341.91
<i>Special assessments,</i>	<i>75.00</i>	<i>157.88</i>	<i>829.55</i>	<i>240.62</i>
To meet expenses,	—	157.88	829.55	240.62
To meet outlays,	75.00	—	—	—
<i>Privileges,</i>	<i>2,732.47</i>	<i>73.86</i>	<i>1,256.82</i>	<i>1,579.60</i>
<i>Departmental,</i>	<i>1,097.97</i>	<i>3,616.45</i>	<i>1,767.10</i>	<i>6,784.59</i>
General government,	79.00	967.10	—	152.85
Protection of persons and property,	45.70	83.92	919.31	405.28
Health and sanitation,	—	10.00	—	—
Highways,	179.75	290.50	5.00	204.65
Charities,	261.96	1,395.24	—	857.45
Soldiers' benefits,	396.00	678.00	478.00	3,037.50
Education,	—	184.19	202.00	792.42
Libraries,	—	7.50	3.29	72.44
Recreation,	—	—	—	10.00
Unclassified,	135.56	—	159.50	252.00
<i>Public service enterprises,</i>	<i>1,635.55</i>	<i>—</i>	<i>101.35</i>	<i>314.51</i>
Electric light,	—	—	—	—
Water,	1,635.55	—	101.35	314.51
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>270.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>1,495.34</i>	<i>792.50</i>	<i>958.87</i>	<i>1,422.59</i>
On sinking funds,	643.26	—	—	—
On trust and investment funds,	307.92	604.70	131.18	972.57
All other,	544.16	187.80	827.19	450.02
NON-REVENUE.	\$22,701.19	\$33,403.87	\$52,248.06	\$63,786.63
Offsets to outlays,	1,000.00	50.00	5,491.13	6,025.00
<i>Departmental,</i>	<i>1,000.00</i>	<i>50.00</i>	<i>5,491.13</i>	<i>6,025.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	6,000.00	33,625.00	43,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>3,625.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>6,000.00</i>	<i>30,000.00</i>	<i>43,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,000.00	22,674.85	5,414.98	4,619.12
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	1,000.00	22,674.85	5,414.98	4,619.12
Refunds,	1.31	64.59	2,029.76	155.73
Agency, trust, and investment,	10,699.88	4,614.43	5,687.19	9,486.78
<i>Taxes and licenses for State,</i>	<i>3,700.00</i>	<i>2,640.00</i>	<i>3,410.00</i>	<i>3,410.00</i>
<i>Taxes for county,</i>	<i>2,060.51</i>	<i>1,224.43</i>	<i>2,177.19</i>	<i>3,004.07</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,939.37</i>	<i>750.00</i>	<i>100.00</i>	<i>3,072.71</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$48,264.58	\$29,814.76	\$68,362.23	\$60,244.27
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	6,000.00	33,625.00	43,500.00
Transfers and refunds,	1,001.31	22,739.44	7,444.74	4,774.85
Agency, trust, and investment,	10,699.88	4,614.43	5,687.19	9,486.78
Total receipts,	\$69,965.77	\$63,168.63	\$115,119.16	\$118,005.90
Balance on hand, including funds,	7,403.02	9,305.74	1,424.86	5,641.63
GRAND TOTAL,	\$77,368.79	\$72,474.37	\$116,544.02	\$123,647.53

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Agawam POPULATION 3,501	Medfield POPULATION 3,466	Dracut POPULATION 3,461	East Bridgewater POPULATION 3,363
Maintenance,	\$33,467.71	\$29,747.71	\$41,728.39	\$47,833.48
<i>Departmental,</i>	<i>32,392.36</i>	<i>28,737.06</i>	<i>41,597.25</i>	<i>47,674.77</i>
General government,	2,685.13	3,247.93	5,130.66	2,824.80
Protection of persons and property,	1,795.61	4,221.36	6,524.84	6,362.38
Health and sanitation,	252.20	531.11	1,472.04	1,429.42
Highways,	9,612.92	7,166.80	5,020.66	10,338.76
Charities,	2,570.37	3,597.71	1,639.57	3,932.74
Soldiers' benefits,	484.00	654.50	690.00	3,978.18
Education,	13,958.68	8,395.80	20,011.85	16,881.50
Libraries,	738.34	523.55	522.94	1,249.23
Recreation,	—	—	—	330.26
Unclassified,	295.11	398.30	584.69	347.50
<i>Public service enterprises,</i>	<i>1,063.23</i>	<i>—</i>	<i>73.32</i>	<i>121.11</i>
Electric light,	—	—	—	—
Water,	1,063.23	—	—	121.11
All other,	—	—	73.32	—
<i>Cemeteries,</i>	<i>12.12</i>	<i>1,010.65</i>	<i>57.82</i>	<i>37.60</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,994.46	761.28	2,189.76	1,947.14
<i>Loans, general purposes,</i>	<i>1,434.46</i>	<i>761.28</i>	<i>2,189.76</i>	<i>1,677.14</i>
<i>Loans, public service enterprises,</i>	<i>560.00</i>	<i>—</i>	<i>—</i>	<i>270.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	8,354.20	1,024.76	10,891.99	1,944.67
<i>Departmental,</i>	<i>8,054.20</i>	<i>1,024.76</i>	<i>10,891.99</i>	<i>1,944.67</i>
General government,	—	—	—	—
Protection of persons and property,	966.99	211.70	—	1,221.30
Health and sanitation,	—	—	—	273.94
Highways,	7,087.21	813.06	7,585.02	391.93
Charities,	—	—	—	—
Education,	—	—	3,052.97	57.50
Libraries,	—	—	—	—
Recreation,	—	—	254.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	300.00	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,000.00	8,400.00	47,300.00	45,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,000.00</i>	<i>2,400.00</i>	<i>11,300.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>6,000.00</i>	<i>36,000.00</i>	<i>40,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,000.00	22,674.85	5,414.98	4,619.12
<i>To sinking funds from revenue,</i>	<i>400.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>1,600.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>22,674.85</i>	<i>5,414.98</i>	<i>4,619.12</i>
Refunds,	1.31	64.59	2,029.76	155.73
Agency, trust, and investment,	12,320.68	5,298.55	5,687.19	9,782.91
<i>Taxes and licenses for State,</i>	<i>3,700.00</i>	<i>2,640.00</i>	<i>3,410.00</i>	<i>3,410.00</i>
<i>Taxes for county,</i>	<i>2,060.51</i>	<i>1,224.43</i>	<i>2,177.19</i>	<i>3,004.07</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6,560.17</i>	<i>1,434.12</i>	<i>100.00</i>	<i>3,368.84</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$35,462.17	\$30,508.99	\$43,918.15	\$49,780.62
Permanent debt (except from sinking funds),	6,000.00	2,400.00	11,300.00	5,000.00
Sinking fund requirements from revenue,	400.00	—	—	—
Premiums paid to sinking funds,	1,600.00	—	—	—
Outlays,	8,354.20	1,024.76	10,891.99	1,944.67
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	6,000.00	36,000.00	40,500.00
Transfers (except to sinking funds) and refunds,	1.31	22,739.44	7,444.74	4,774.85
Agency, trust, and investment,	12,320.68	5,298.55	5,687.19	9,782.91
Total payments,	\$73,138.36	\$67,971.74	\$115,242.07	\$111,783.05
Balance on hand, including funds,	4,230.43	4,502.63	1,301.95	11,864.48
GRAND TOTAL,	\$77,368.79	\$72,474.37	\$116,544.02	\$123,647.53

¹ Sale of real estate.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Oxford POPULATION 3,361	Falmouth POPULATION 3,144	North Brookfield POPULATION 3,075	Lenox POPULATION 3,060
REVENUE.	\$47,746.49	\$135,238.71	\$48,451.43	\$151,611.13
General,	40,758.23	108,105.57	33,808.14	146,902.59
<i>Taxes,</i>	<i>34,192.91</i>	<i>106,812.45</i>	<i>29,010.63</i>	<i>142,803.43</i>
Property and poll,	29,745.04	87,047.65	25,712.68	138,178.69
Corporation, bank, etc.,	4,447.87	19,764.80	3,297.95	4,624.74
<i>Licenses and permits,</i>	<i>2,607.50</i>	<i>135.00</i>	<i>2,717.75</i>	<i>3,248.50</i>
<i>Fines and forfeits,</i>	<i>180.00</i>	<i>53.79</i>	<i>147.98</i>	<i>337.00</i>
<i>Grants and gifts,</i>	<i>3,777.82</i>	<i>1,099.33</i>	<i>1,931.78</i>	<i>463.66</i>
For expenses,	2,277.82	1,099.33	1,931.78	463.66
For outlays,	1,500.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	6,988.26	27,133.14	14,643.29	4,708.54
<i>Special assessments,</i>	<i>—</i>	<i>10.50</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	10.50	—	—
<i>Privileges,</i>	<i>2,259.69</i>	<i>—</i>	<i>—</i>	<i>713.39</i>
<i>Departmental,</i>	<i>2,709.59</i>	<i>2,559.00</i>	<i>4,190.28</i>	<i>3,576.34</i>
General government,	193.53	248.46	998.02	2,014.50
Protection of persons and property,	106.41	161.26	93.10	16.26
Health and sanitation,	—	—	—	—
Highways,	—	645.23	—	612.50
Charities,	1,185.35	389.16	1,016.62	46.78
Soldiers' benefits,	848.50	910.00	1,240.00	346.00
Education,	305.50	76.81	761.60	500.00
Libraries,	70.30	72.05	72.94	—
Recreation,	—	—	—	—
Unclassified,	—	56.03	8.00	40.30
<i>Public service enterprises,</i>	<i>—</i>	<i>22,869.58</i>	<i>7,484.16</i>	<i>25.25</i>
Electric light,	—	—	—	—
Water,	—	22,869.58	7,484.16	—
All other,	—	—	—	25.25
<i>Cemeteries,</i>	<i>682.75</i>	<i>—</i>	<i>152.00</i>	<i>205.00</i>
<i>Interest,</i>	<i>1,336.23</i>	<i>1,694.06</i>	<i>2,816.85</i>	<i>188.56</i>
On sinking funds,	—	212.09	—	—
On trust and investment funds,	799.76	1,260.31	2,342.98	188.56
All other,	536.47	221.66	473.87	—
NON-REVENUE.	\$31,931.67	\$104,575.82	\$25,411.30	\$75,183.46
Offsets to outlays,	—	80.00	408.48	—
<i>Departmental,</i>	<i>—</i>	<i>70.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>10.00</i>	<i>408.48</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,000.00	65,000.00	15,000.00	55,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>25,000.00</i>	<i>45,000.00</i>	<i>15,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	10,008.79	4,186.59	450.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>10,008.79</i>	<i>4,186.59</i>	<i>450.00</i>
Refunds,	87.17	1,482.38	296.79	—
Agency, trust, and investment,	6,844.50	28,004.65	5,519.44	19,733.46
<i>Taxes and licenses for State,</i>	<i>3,930.50</i>	<i>12,723.22</i>	<i>3,430.25</i>	<i>10,080.74</i>
<i>Taxes for county,</i>	<i>1,989.00</i>	<i>12,175.21</i>	<i>1,634.00</i>	<i>8,651.16</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>925.00</i>	<i>3,106.22</i>	<i>455.19</i>	<i>1,001.56</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$47,746.49	\$135,318.71	\$48,859.91	\$151,611.13
Premiums,	—	—	—	—
Municipal indebtedness,	25,000.00	65,000.00	15,000.00	55,000.00
Transfers and refunds,	87.17	11,491.17	4,483.38	450.00
Agency, trust, and investment,	6,844.50	28,004.65	5,519.44	19,733.46
Total receipts,	\$79,678.16	\$239,814.53	\$73,862.73	\$226,794.59
<i>Balance on hand, including funds,</i>	<i>7,389.31</i>	<i>29,279.01</i>	<i>3,404.77</i>	<i>7,276.31</i>
GRAND TOTAL,	\$87,067.47	\$269,093.54	\$77,267.50	\$234,070.90

Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Oxford POPULATION 3,361	Falmouth POPULATION 3,144	North Brookfield POPULATION 3,075	Lenox POPULATION 3,060
Maintenance,	\$41,749.87	\$83,061.19	\$34,179.66	\$78,064.36
<i>Departmental,</i>	<i>40,655.51</i>	<i>75,497.24</i>	<i>30,446.04</i>	<i>77,071.23</i>
General government,	2,539.74	8,764.98	2,415.53	8,251.45
Protection of persons and property,	4,101.87	9,201.93	2,481.49	7,818.09
Health and sanitation,	772.03	1,972.46	477.91	6,012.55
Highways,	5,903.86	18,947.39	4,079.01	17,579.09
Charities,	5,142.25	4,515.31	4,582.70	3,907.27
Soldiers' benefits,	1,410.74	1,240.00	1,134.97	290.00
Education,	19,150.75	27,312.08	13,369.43	29,900.07
Libraries,	1,225.27	2,204.15	1,326.33	642.03
Recreation,	—	806.28	—	200.00
Unclassified,	409.00	532.66	578.67	2,470.68
<i>Public service enterprises,</i>	<i>—</i>	<i>6,995.18</i>	<i>3,427.52</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	6,428.66	3,427.52	—
All other,	—	566.52	—	—
<i>Cemeteries,</i>	<i>1,094.36</i>	<i>568.77</i>	<i>306.10</i>	<i>993.13</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,226.41	8,553.80	3,237.79	5,288.36
<i>Loans, general purposes,</i>	<i>2,226.41</i>	<i>2,131.30</i>	<i>721.26</i>	<i>5,288.36</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>6,422.50</i>	<i>2,516.53</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,361.07	45,655.62	725.37	4,864.95
<i>Departmental,</i>	<i>3,361.07</i>	<i>40,207.42</i>	<i>147.00</i>	<i>4,864.95</i>
General government,	—	4,237.02	—	—
Protection of persons and property,	—	974.03	—	1,748.52
Health and sanitation,	—	—	147.00	—
Highways,	3,361.07	25,792.93	—	2,526.43
Charities,	—	—	—	—
Education,	—	8,691.30	—	590.00
Libraries,	—	—	—	—
Recreation,	—	512.14	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>5,448.20</i>	<i>578.37</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	5,448.20	578.37	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	24,435.00	58,735.00	24,250.00	84,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,435.00</i>	<i>13,735.00</i>	<i>6,250.00</i>	<i>29,200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>21,000.00</i>	<i>45,000.00</i>	<i>18,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	10,008.79	4,186.59	450.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>9,008.79</i>	<i>4,186.59</i>	<i>450.00</i>
Refunds,	87.17	1,462.38	295.79	—
Agency, trust, and investment,	6,844.50	29,556.31	5,654.42	19,847.02
<i>Taxes and licenses for State,</i>	<i>3,930.50</i>	<i>12,723.22</i>	<i>3,430.25</i>	<i>10,080.74</i>
<i>Taxes for county,</i>	<i>1,989.00</i>	<i>12,175.21</i>	<i>1,634.00</i>	<i>8,651.16</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>925.00</i>	<i>4,657.88</i>	<i>590.17</i>	<i>1,115.13</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$43,976.28	\$91,614.99	\$37,417.45	\$83,352.72
Permanent debt (except from sinking funds),	3,435.00	13,735.00	6,250.00	29,200.00
Sinking fund requirements from revenue,	—	1,000.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,361.07	45,655.62	725.37	4,864.95
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	21,000.00	45,000.00	18,000.00	55,000.00
Transfers (except to sinking funds) and refunds,	87.17	10,491.17	4,483.38	450.00
Agency, trust, and investment,	6,844.50	29,556.31	5,654.42	19,847.02
Total payments,	\$78,704.02	\$237,053.09	\$72,530.62	\$192,714.69
Balance on hand, including funds,	8,363.45	32,040.45	4,736.88	41,356.21
GRAND TOTAL,	\$87,067.47	\$269,093.54	\$77,267.50	\$234,070.90

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Nantucket POPULATION 2,962	Barre POPULATION 2,957	Westport POPULATION 2,928	Westford POPULATION 2,851
REVENUE.	\$75,010.00	\$47,120.44	\$46,142.90	\$45,175.03
General,	69,049.29	38,151.97	40,830.87	38,541.96
<i>Taxes,</i>	<i>65,954.03</i>	<i>35,820.97</i>	<i>38,307.33</i>	<i>36,384.06</i>
Property and poll,	63,554.31	33,962.85	29,689.20	26,021.15
Corporation, bank, etc.,	2,099.72	1,858.12	8,618.13	10,362.91
<i>Licenses and permits,</i>	<i>1,433.40</i>	<i>48.00</i>	<i>44.00</i>	<i>25.50</i>
<i>Fines and forfeits,</i>	<i>413.00</i>	<i>198.22</i>	<i>54.40</i>	<i>37.51</i>
<i>Grants and gifts,</i>	<i>1,248.86</i>	<i>2,084.78</i>	<i>2,425.14</i>	<i>2,094.89</i>
For expenses,	1,248.86	2,084.78	2,245.14	2,094.89
For outlays,	—	—	180.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,960.71	8,968.47	5,312.03	6,633.07
<i>Special assessments,</i>	<i>1,232.48</i>	<i>—</i>	<i>—</i>	<i>334.86</i>
To meet expenses,	—	—	—	334.86
To meet outlays,	1,232.48	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>3,335.75</i>	<i>245.46</i>
<i>Departmental,</i>	<i>4,034.17</i>	<i>4,476.02</i>	<i>811.11</i>	<i>5,365.83</i>
General government,	—	142.58	—	183.05
Protection of persons and property,	52.20	511.10	38.61	1,888.36
Health and sanitation,	—	—	—	—
Highways,	28.25	—	—	25.26
Charities,	705.31	2,564.67	201.00	2,518.56
Soldiers' benefits,	2,773.00	600.00	531.00	704.00
Education,	110.41	597.75	20.50	35.00
Libraries,	—	56.92	—	16.58
Recreation,	350.00	3.00	—	—
Unclassified,	15.00	—	20.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>3,974.23</i>	<i>289.46</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	3,974.23	—	—
All other,	—	—	289.46	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>15.00</i>	<i>251.00</i>
<i>Interest,</i>	<i>694.06</i>	<i>518.22</i>	<i>860.71</i>	<i>435.92</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	229.47	177.46	375.13	243.20
All other,	464.59	340.76	485.58	192.72
NON-REVENUE.	\$79,066.68	\$47,761.62	\$31,714.14	\$22,440.57
Offsets to outlays,	180.20	—	29.36	—
<i>Departmental,</i>	<i>180.20</i>	<i>—</i>	<i>29.36</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	68,020.22	—	25,000.00	14,000.00
<i>Loans, general purposes,</i>	<i>8,000.00</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>60,000.00</i>	<i>—</i>	<i>15,000.00</i>	<i>14,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>20.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	751.73	42,670.51	122.59	2,683.62
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>751.73</i>	<i>42,670.51</i>	<i>122.59</i>	<i>2,683.62</i>
Refunds,	46.19	110.13	82.08	—
Agency, trust, and investment,	10,068.34	4,980.98	6,480.11	5,756.95
<i>Taxes and licenses for State,</i>	<i>5,802.30</i>	<i>3,023.08</i>	<i>2,805.00</i>	<i>3,500.00</i>
<i>Taxes for county,</i>	<i>4,100.00</i>	<i>1,847.00</i>	<i>2,585.11</i>	<i>2,106.95</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>166.04</i>	<i>110.90</i>	<i>1,090.00</i>	<i>350.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$75,190.20	\$47,120.44	\$46,172.26	\$45,175.03
Premiums,	20.22	—	—	—
Municipal indebtedness,	68,000.00	—	25,000.00	14,000.00
Transfers and refunds,	797.92	42,780.64	204.67	2,683.62
Agency, trust, and investment,	10,068.34	4,980.98	6,480.11	5,756.95
Total receipts,	\$154,076.68	\$94,882.06	\$77,857.04	\$67,615.60
<i>Balance on hand, including funds,</i>	<i>8,845.53</i>	<i>17,292.83</i>	<i>6,827.45</i>	<i>4,786.58</i>
GRAND TOTAL,	\$162,922.21	\$112,174.89	\$84,684.49	\$72,402.18

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Nantucket POPULATION 2,962	Barre POPULATION 2,957	Westport POPULATION 2,928	Westford POPULATION 2,851
Maintenance,	\$53,290.81	\$34,177.46	\$30,604.60	\$37,169.86
<i>Departmental,</i>	<i>52,372.15</i>	<i>33,402.12</i>	<i>29,942.89</i>	<i>36,707.50</i>
General government,	3,850.85	1,676.16	2,704.94	2,032.49
Protection of persons and property,	10,633.24	2,714.26	745.32	6,824.63
Health and sanitation,	1,885.16	608.50	568.67	378.45
Highways,	11,674.62	4,271.47	9,205.14	4,535.93
Charities,	5,281.71	4,869.48	2,373.32	3,391.71
Soldiers' benefits,	3,107.33	688.25	553.00	900.00
Education,	13,817.89	17,269.13	13,545.67	15,907.36
Libraries,	1,000.00	757.76	65.08	1,520.01
Recreation,	1,120.00	—	—	135.77
Unclassified,	501.35	547.11	181.75	1,081.15
<i>Public service enterprises,</i>	<i>260.47</i>	<i>546.79</i>	<i>103.13</i>	—
Electric light,	—	—	—	—
Water,	260.47	546.79	—	—
All other,	—	—	103.13	—
<i>Cemeteries,</i>	<i>158.19</i>	<i>228.55</i>	<i>558.58</i>	<i>462.36</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	2,472.12	650.75	1,505.07	1,152.54
<i>Loans, general purposes,</i>	<i>2,472.12</i>	<i>267.00</i>	<i>1,505.07</i>	<i>1,152.54</i>
<i>Loans, public service enterprises,</i>	—	333.75	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	13,268.41	20,847.73	11,715.43	1,509.77
<i>Departmental,</i>	<i>12,518.42</i>	<i>20,847.73</i>	<i>11,715.43</i>	<i>1,509.77</i>
General government,	392.50	—	—	—
Protection of persons and property,	237.70	—	—	—
Health and sanitation,	8,217.39	—	—	—
Highways,	3,470.83	3,158.09	11,264.58	—
Charities,	—	—	—	211.31
Education,	200.00	17,689.64	450.85	1,042.13
Libraries,	—	—	—	—
Recreation,	—	—	—	256.33
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>749.99</i>	—	—	—
Electric light,	—	—	—	—
Water,	749.99	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	79,866.66	1,500.00	20,600.00	18,550.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>6,866.66</i>	<i>1,500.00</i>	<i>5,600.00</i>	<i>4,550.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>73,000.00</i>	—	<i>15,000.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	751.73	42,670.61	122.59	2,683.62
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>751.73</i>	<i>42,670.61</i>	<i>122.59</i>	<i>2,683.62</i>
Refunds,	46.19	110.13	82.08	—
Agency, trust, and investment,	10,139.62	5,026.74	6,480.11	5,756.95
<i>Taxes and licenses for State,</i>	<i>5,802.30</i>	<i>3,023.08</i>	<i>2,805.00</i>	<i>3,300.00</i>
<i>Taxes for county,</i>	<i>4,100.00</i>	<i>1,847.00</i>	<i>2,585.11</i>	<i>2,106.95</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>237.32</i>	<i>156.66</i>	<i>1,090.00</i>	<i>350.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$55,762.93	\$34,828.21	\$32,109.67	\$38,322.40
Permanent debt (except from sinking funds),	6,866.66	1,500.00	5,600.00	4,550.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	13,268.41	20,847.73	11,715.43	1,509.77
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	73,000.00	—	15,000.00	14,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	797.92	42,780.64	204.67	2,683.62
Agency, trust, and investment,	10,139.62	5,026.74	6,480.11	5,756.95
Total payments,	\$159,835.54	\$104,983.32	\$71,109.88	\$66,822.74
Balance on hand, including funds,	3,086.67	7,191.57	13,574.61	5,579.44
GRAND TOTAL,	\$162,922.21	\$112,174.89	\$84,684.49	\$72,402.18

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 8.

RECEIPTS.	Somerset POPULATION 2,798	Ayer POPULATION 2,797	Billerica POPULATION 2,789	Holliston POPULATION 2,711
REVENUE.	\$32,181.76	\$46,817.89	\$68,647.92	\$33,989.32
General,	27,568.40	36,092.09	47,171.01	29,124.63
<i>Taxes,</i>	<i>25,292.60</i>	<i>34,082.52</i>	<i>46,386.59</i>	<i>26,988.27</i>
Property and poll,	22,672.89	33,395.73	37,288.54	24,884.22
Corporation, bank, etc.,	2,619.71	686.79	9,098.05	2,104.05
<i>Licenses and permits,</i>	<i>228.00</i>	<i>19.50</i>	<i>4.00</i>	<i>61.00</i>
<i>Fines and forfeits,</i>	<i>114.90</i>	<i>294.27</i>	<i>29.00</i>	<i>132.20</i>
<i>Grants and gifts,</i>	<i>1,932.90</i>	<i>1,695.80</i>	<i>751.42</i>	<i>1,943.16</i>
For expenses,	1,932.90	1,695.80	751.42	1,943.16
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	4,613.36	10,725.80	21,476.91	4,864.69
<i>Special assessments,</i>	<i>—</i>	<i>74.02</i>	<i>1,117.92</i>	<i>257.90</i>
To meet expenses,	—	74.02	1,117.92	257.90
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2,692.48</i>	<i>425.11</i>	<i>2,386.12</i>	<i>765.30</i>
<i>Departmental,</i>	<i>1,657.77</i>	<i>2,215.05</i>	<i>6,069.60</i>	<i>3,318.47</i>
General government,	69.50	294.95	330.99	122.50
Protection of persons and property,	—	43.45	995.20	119.00
Health and sanitation,	—	—	—	—
Highways,	27.64	5.00	817.01	71.55
Charities,	1,048.30	982.08	3,013.55	486.88
Soldiers' benefits,	480.00	686.00	720.00	1,940.00
Education,	4.00	203.57	192.85	496.75
Libraries,	27.78	—	—	20.25
Recreation,	—	—	—	—
Unclassified,	—	—	—	61.54
<i>Public service enterprises,</i>	<i>—</i>	<i>7,239.27</i>	<i>7,644.79</i>	<i>—</i>
Electric light,	—	—	7,607.52	—
Water,	—	7,239.27	37.27	—
All other,	—	—	290.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>263.11</i>	<i>772.35</i>	<i>3,968.48</i>	<i>523.02</i>
On sinking funds,	—	580.98	2,086.00	—
On trust and investment funds,	92.08	—	1,163.80	45.76
All other,	171.03	191.37	718.68	477.26
NON-REVENUE.	\$31,329.88	\$46,217.54	\$33,465.92	\$20,084.03
Offsets to outlays,	5,026.22	1,123.34	774.25	—
<i>Departmental,</i>	<i>5,026.22</i>	<i>253.75</i>	<i>107.46</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>869.59</i>	<i>666.79</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	21,000.00	37,010.00	20,000.00	15,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>21,000.00</i>	<i>16,100.00</i>	<i>20,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>910.00</i>	<i>—</i>	<i>—</i>
Transfers,	616.42	1,567.36	4,904.66	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	616.42	1,567.36	4,904.66	—
Refunds,	84.70	282.80	613.55	60.48
Agency, trust, and investment,	4,602.54	6,234.04	7,173.46	4,523.55
<i>Taxes and licenses for State,</i>	<i>2,200.00</i>	<i>4,207.65</i>	<i>4,015.00</i>	<i>2,535.00</i>
<i>Taxes for county,</i>	<i>2,037.54</i>	<i>1,966.49</i>	<i>2,563.46</i>	<i>1,650.45</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>375.00</i>	<i>—</i>	<i>595.00</i>	<i>288.10</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$37,207.98	\$47,941.23	\$69,422.17	\$33,989.32
Premiums,	—	910.00	—	—
Municipal indebtedness,	21,000.00	36,100.00	20,000.00	15,500.00
Transfers and refunds,	701.12	1,850.16	5,518.21	60.48
Agency, trust, and investment,	4,602.54	6,234.04	7,173.46	4,523.55
Total receipts,	\$63,511.64	\$93,035.43	\$102,113.84	\$54,073.35
Balance on hand, including funds,	495.13	1,726.65	11,833.64	11,583.42
GRAND TOTAL,	\$64,006.77	\$94,762.08	\$113,947.48	\$65,656.77

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Somerset POPULATION 2,798	Ayer POPULATION 2,797	BillERICA POPULATION 2,789	HOLLISTON POPULATION 2,711
Maintenance,	\$28,090.97	\$37,097.35	\$58,613.46	\$36,898.83
<i>Departmental,</i>	<i>28,023.22</i>	<i>33,469.35</i>	<i>54,061.78</i>	<i>36,898.83</i>
General government,	1,704.18	3,579.53	5,710.69	2,805.12
Protection of persons and property,	2,277.03	5,005.10	10,865.71	6,401.44
Health and sanitation,	872.75	360.35	1,336.07	967.08
Highways,	8,577.01	5,473.58	13,734.91	5,192.41
Charities,	2,025.79	3,613.99	5,438.65	5,125.17
Soldiers' benefits,	563.00	680.00	832.00	2,871.18
Education,	11,447.62	13,155.48	14,940.40	12,297.33
Libraries,	375.59	1,013.70	85.00	631.17
Recreation,	—	77.45	100.00	50.00
Unclassified,	180.25	505.10	1,018.35	467.93
<i>Public service enterprises,</i>	<i>—</i>	<i>3,628.02</i>	<i>3,059.37</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	3,628.90	2,976.52	—
All other,	—	1.12	82.85	—
<i>Cemeteries,</i>	<i>67.75</i>	<i>—</i>	<i>1,492.31</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	733.53	3,705.93	7,152.54	1,275.24
<i>Loans, general purposes,</i>	<i>733.53</i>	<i>1,185.93</i>	<i>3,552.54</i>	<i>1,275.24</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,520.00</i>	<i>3,600.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	7,622.34	23,894.17	9,733.06	3,352.37
<i>Departmental,</i>	<i>7,622.34</i>	<i>2,127.39</i>	<i>8,429.71</i>	<i>3,352.37</i>
General government,	233.90	593.07	—	—
Protection of persons and property,	16.25	—	—	—
Health and sanitation,	—	—	147.32	—
Highways,	6,336.78	1,534.32	8,282.39	3,269.12
Charities,	479.76	—	—	83.25
Education,	505.65	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>21,766.78</i>	<i>1,303.35</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	21,766.78	1,303.35	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	22,000.00	17,900.00	18,100.00	8,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,000.00</i>	<i>2,350.00</i>	<i>3,100.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>19,000.00</i>	<i>15,550.00</i>	<i>15,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	616.42	1,567.36	4,904.66	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>600.00</i>	<i>3,475.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>910.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>616.42</i>	<i>57.36</i>	<i>1,429.66</i>	<i>—</i>
Refunds,	84.70	282.80	613.55	60.48
Agency, trust, and investment,	4,626.87	8,325.02	13,027.76	4,235.45
<i>Taxes and licenses for State,</i>	<i>2,200.00</i>	<i>4,267.55</i>	<i>4,015.00</i>	<i>2,535.00</i>
<i>Taxes for county,</i>	<i>2,027.54</i>	<i>1,966.49</i>	<i>2,563.46</i>	<i>1,650.45</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>399.33</i>	<i>2,090.98</i>	<i>6,449.30</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$28,824.50	\$40,803.28	\$65,766.00	\$38,174.07
Permanent debt (except from sinking funds),	3,000.00	2,350.00	3,100.00	1,000.00
Sinking fund requirements from revenue,	—	600.00	3,475.00	—
Premiums paid to sinking funds,	—	910.00	—	—
Outlays,	7,622.34	23,894.17	9,733.06	3,352.37
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	19,000.00	15,550.00	15,000.00	7,000.00
Transfers (except to sinking funds) and refunds,	701.12	340.16	2,043.21	60.48
Agency, trust, and investment,	4,626.87	8,325.02	13,027.76	4,235.45
Total payments,	\$63,774.83	\$92,772.63	\$112,145.03	\$53,822.37
Balance on hand, including funds,	231.94	1,989.45	1,802.45	11,834.40
GRAND TOTAL,	\$64,006.77	\$94,762.08	\$113,947.48	\$65,656.77

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	Medway POPULATION 2,696	Manchester POPULATION 2,673	Cohasset POPULATION 2,585	Norton POPULATION 2,544
REVENUE.	\$47,206.38	\$178,494.00	\$110,721.11	\$33,128.21
General,	40,065.92	152,895.75	104,393.01	28,908.35
<i>Taxes,</i>	<i>38,099.01</i>	<i>152,459.47</i>	<i>103,856.74</i>	<i>26,479.22</i>
Property and poll,	37,614.19	90,257.68	89,274.66	24,331.21
Corporation, bank, etc.,	484.82	62,201.79	14,582.08	2,148.01
<i>Licenses and permits,</i>	<i>96.00</i>	<i>105.00</i>	<i>67.50</i>	<i>21.00</i>
<i>Fines and forfeits,</i>	<i>5.00</i>	<i>85.00</i>	<i>154.01</i>	<i>156.62</i>
<i>Grants and gifts,</i>	<i>1,865.91</i>	<i>246.28</i>	<i>314.76</i>	<i>2,251.51</i>
For expenses,	1,865.91	246.28	314.76	2,251.51
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	7,140.46	25,598.25	6,328.10	4,219.86
<i>Special assessments,</i>	<i>—</i>	<i>961.77</i>	<i>755.40</i>	<i>—</i>
To meet expenses,	—	961.77	755.40	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>552.49</i>	<i>2.00</i>	<i>—</i>	<i>304.60</i>
<i>Departmental,</i>	<i>4,470.72</i>	<i>4,409.08</i>	<i>4,005.48</i>	<i>2,592.44</i>
General government,	303.87	939.00	584.44	3.00
Protection of persons and property,	328.67	161.50	1,455.02	—
Health and sanitation,	—	697.40	—	—
Highways,	18.75	150.70	542.47	—
Charities,	505.13	1,454.48	794.53	201.04
Soldiers' benefits,	2,589.00	968.00	516.00	1,087.00
Education,	714.00	5.50	93.02	314.33
Libraries,	11.30	12.50	—	—
Recreation,	—	—	—	837.07
Unclassified,	—	20.00	20.00	150.00
<i>Public service enterprises,</i>	<i>846.90</i>	<i>18,636.95</i>	<i>100.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	846.90	18,636.95	—	—
All other,	—	—	100.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>83.70</i>	<i>—</i>
<i>Interest,</i>	<i>1,270.35</i>	<i>1,588.45</i>	<i>1,883.52</i>	<i>1,322.82</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	660.21	767.54	1,285.18
All other,	1,270.35	928.24	615.98	37.64
NON-REVENUE.	\$39,218.35	\$126,364.25	\$133,919.48	\$22,216.45
Offsets to outlays,	3,021.11	—	179.00	330.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>179.00</i>	<i>330.00</i>
<i>Public service enterprises,</i>	<i>3,021.11</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	32,527.33	80,000.00	116,966.00	15,000.00
<i>Loans, general purposes,</i>	<i>1,465.33</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>60,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>80,000.00</i>	<i>56,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>1,062.00</i>	<i>—</i>	<i>966.00</i>	<i>—</i>
Transfers,	12.50	1,443.50	—	70.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	12.50	1,443.50	—	70.00
Refunds,	18.33	27.10	353.22	589.96
Agency, trust, and investment,	3,639.08	44,893.65	16,421.26	6,226.49
<i>Taxes and licenses for State,</i>	<i>2,255.00</i>	<i>21,615.00</i>	<i>10,945.00</i>	<i>1,925.00</i>
<i>Taxes for county,</i>	<i>1,045.86</i>	<i>23,278.65</i>	<i>5,076.26</i>	<i>1,774.09</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>338.22</i>	<i>—</i>	<i>400.00</i>	<i>2,527.40</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$50,227.49	\$178,494.00	\$110,900.11	\$33,458.21
Premiums,	1,062.00	—	966.00	—
Municipal indebtedness,	31,465.33	80,000.00	116,000.00	15,000.00
Transfers and refunds,	30.83	1,470.60	353.22	659.96
Agency, trust, and investment,	3,639.08	44,893.65	16,421.26	6,226.49
Total receipts,	\$86,424.73	\$304,858.25	\$244,640.59	\$55,344.66
Balance on hand, including funds,	39,101.84	24,039.17	2,696.56	1,973.44
GRAND TOTAL,	\$125,526.57	\$328,897.42	\$247,337.15	\$57,318.10

Graded According to Population of 1910 — Continued.

GROUP 9.

PAYMENTS.	Medway POPULATION 2,696	Manchester POPULATION 2,673	Cohasset POPULATION 2,585	Norton POPULATION 2,544
Maintenance,	\$38,001.14	\$121,400.91	\$86,814.37	\$24,344.24
<i>Departmental,</i>	<i>37,352.19</i>	<i>108,292.88</i>	<i>86,611.75</i>	<i>23,244.27</i>
General government,	2,920.01	14,889.75	8,388.02	1,327.48
Protection of persons and property,	5,531.55	24,184.64	18,935.89	789.66
Health and sanitation,	355.24	4,079.19	1,033.84	198.00
Highways,	7,822.89	27,820.20	24,678.76	3,198.30
Charities,	3,934.88	3,593.35	6,100.96	1,810.20
Soldiers' benefits,	3,547.00	1,232.00	1,132.00	1,560.00
Education,	12,391.86	25,840.53	21,494.64	12,269.55
Libraries,	505.41	2,554.94	2,460.20	500.00
Recreation,	—	3,436.03	785.43	1,119.60
Unclassified,	343.35	662.25	1,602.01	471.48
<i>Public service enterprises,</i>	<i>648.95</i>	<i>11,964.77</i>	<i>157.32</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	648.95	11,964.77	—	—
All other,	—	—	157.32	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,143.26</i>	<i>41.80</i>	<i>272.17</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>3.50</i>	<i>827.80</i>
Interest,	5,316.30	7,680.52	3,852.64	1,382.90
<i>Loans, general purposes,</i>	<i>1,834.63</i>	<i>1,760.52</i>	<i>3,852.64</i>	<i>1,382.90</i>
<i>Loans, public service enterprises,</i>	<i>3,481.67</i>	<i>5,920.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	50,232.70	32,161.71	16,689.44	3,258.48
<i>Departmental,</i>	<i>2,160.00</i>	<i>31,292.38</i>	<i>16,644.44</i>	<i>3,258.48</i>
General government,	—	—	175.00	—
Protection of persons and property,	2,160.00	6,464.56	1,165.39	—
Health and sanitation,	—	—	395.02	—
Highways,	—	18,954.46	4,536.57	3,258.48
Charities,	—	—	—	—
Education,	—	217.00	10,372.46	—
Libraries,	—	—	—	—
Recreation,	—	5,656.36	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>48,072.70</i>	<i>769.33</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	48,072.70	769.33	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>100.00</i>	<i>45.00</i>	<i>—</i>
Municipal indebtedness,	16,600.00	86,000.00	122,027.59	18,550.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,100.00</i>	<i>6,000.00</i>	<i>6,027.59</i>	<i>3,550.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>60,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,500.00</i>	<i>80,000.00</i>	<i>56,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	12.50	1,443.50	—	70.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>12.50</i>	<i>1,443.50</i>	<i>—</i>	<i>70.00</i>
Refunds,	18.33	27.10	353.22	589.96
Agency, trust, and investment,	3,639.08	44,936.98	16,157.60	6,552.50
<i>Taxes and licenses for State,</i>	<i>2,255.00</i>	<i>21,615.00</i>	<i>10,945.00</i>	<i>1,925.00</i>
<i>Taxes for county,</i>	<i>1,045.86</i>	<i>23,278.65</i>	<i>5,076.26</i>	<i>1,774.09</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>338.22</i>	<i>43.33</i>	<i>136.34</i>	<i>2,833.41</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$43,317.44	\$129,081.43	\$90,667.01	\$25,727.14
Permanent debt (except from sinking funds),	1,100.00	6,000.00	6,027.59	3,550.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	50,232.70	32,161.71	16,689.44	3,258.48
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	60,000.00	—
Temporary loans,	15,500.00	80,000.00	56,000.00	15,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	30.83	1,470.60	353.22	659.96
Agency, trust, and investment,	3,639.08	44,936.98	16,157.60	6,552.50
Total payments,	\$113,820.05	\$293,650.72	\$245,894.86	\$54,748.08
Balance on hand, including funds,	11,706.52	35,246.70	1,442.29	2,570.03
GRAND TOTAL,	\$125,526.57	\$328,897.42	\$247,337.15	\$57,318.10

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 10.

RECEIPTS.	Bourne POPULATION 2,474	Lancaster POPULATION 2,464	Auburn POPULATION 2,420	Seekonk POPULATION 2,397
REVENUE.	\$68,839.24	\$83,380.20	\$28,437.50	\$26,335.16
General,	65,968.63	67,727.22	24,828.95	21,528.35
<i>Taxes,</i>	<i>64,795.39</i>	<i>67,204.40</i>	<i>21,645.94</i>	<i>19,129.81</i>
Property and poll,	56,987.15	49,408.26	19,809.20	18,133.41
Corporation, bank, etc.,	7,808.24	17,796.14	1,836.74	996.40
<i>Licenses and permits,</i>	<i>52.40</i>	<i>12.75</i>	<i>213.00</i>	—
<i>Fines and forfeits,</i>	<i>769.67</i>	<i>33.31</i>	<i>10.00</i>	—
<i>Grants and gifts,</i>	<i>351.17</i>	<i>476.76</i>	<i>2,960.01</i>	<i>2,398.54</i>
For expenses,	351.17	476.76	2,960.01	1,898.54
For outlays,	—	—	—	500.00
All other,	—	—	—	—
Commercial,	2,870.61	15,652.98	3,608.55	4,806.81
<i>Special assessments,</i>	<i>90.00</i>	<i>67.40</i>	<i>143.13</i>	—
To meet expenses,	90.00	57.40	143.13	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>174.38</i>	<i>1,140.92</i>	<i>1,676.28</i>	<i>1,421.32</i>
<i>Departmental,</i>	<i>1,684.17</i>	<i>3,795.50</i>	<i>1,373.06</i>	<i>2,753.09</i>
General government,	—	256.63	146.00	—
Protection of persons and property,	115.99	43.90	314.08	—
Health and sanitation,	—	—	—	—
Highways,	43.21	280.42	—	—
Charities,	288.75	2,428.31	253.94	2,165.84
Soldiers' benefits,	1,106.00	555.00	525.00	577.00
Education,	98.60	80.55	128.39	10.25
Libraries,	31.62	120.69	5.65	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>736.00</i>	<i>9,212.22</i>	—	—
Electric light,	—	—	—	—
Water,	—	9,212.22	—	—
All other,	736.00	—	—	—
<i>Cemeteries,</i>	—	<i>244.56</i>	<i>199.50</i>	<i>20.00</i>
<i>Interest,</i>	<i>186.06</i>	<i>1,202.38</i>	<i>216.58</i>	<i>612.40</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	1,101.31	166.66	339.04
All other,	186.06	101.07	49.92	273.36
NON-REVENUE.	\$42,488.04	\$55,999.34	\$22,984.94	\$23,085.10
Offsets to outlays,	—	143.50	—	4,886.01
<i>Departmental,</i>	—	<i>143.50</i>	—	<i>4,886.01</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	30,350.00	30,000.00	9,500.00	14,500.00
<i>Loans, general purposes,</i>	<i>350.00</i>	—	<i>2,500.00</i>	<i>6,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>7,000.00</i>	<i>8,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	69.41	8,756.53	9,788.39	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>69.41</i>	<i>8,756.53</i>	<i>9,788.39</i>	—
Refunds,	42.00	31.53	268.55	—
Agency, trust, and investment,	12,026.63	17,067.78	3,428.00	3,699.09
<i>Taxes and licenses for State,</i>	<i>6,830.00</i>	<i>6,325.25</i>	<i>1,870.00</i>	<i>1,925.00</i>
<i>Taxes for county,</i>	<i>6,685.34</i>	<i>4,085.00</i>	<i>1,208.00</i>	<i>1,774.09</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>511.29</i>	<i>6,657.53</i>	<i>350.00</i>	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$68,839.24	\$83,523.70	\$28,437.50	\$31,221.17
Premiums,	—	—	—	—
Municipal indebtedness,	30,350.00	30,000.00	9,500.00	14,500.00
Transfers and refunds,	111.41	8,788.06	10,056.94	—
Agency, trust, and investment,	12,026.63	17,067.78	3,428.00	3,699.09
Total receipts,	\$111,327.28	\$139,379.54	\$51,422.44	\$49,420.26
<i>Balance on hand, including funds,</i>	<i>16,313.97</i>	<i>856.52</i>	<i>1,439.36</i>	<i>3,043.82</i>
GRAND TOTAL,	\$127,641.25	\$140,236.06	\$52,861.80	\$52,464.08

Graded According to Population of 1910 — Continued.

GROUP 10.

PAYMENTS.	Bourne POPULATION 2,474	Lancaster POPULATION 2,464	Auburn POPULATION 2,420	Seekonk POPULATION 2,397
Maintenance,	\$42,234.53	\$60,512.68	\$21,425.39	\$18,094.96
<i>Departmental,</i>	<i>41,762.24</i>	<i>51,991.60</i>	<i>20,891.96</i>	<i>18,094.96</i>
General government,	5,216.40	4,953.59	2,088.67	1,032.64
Protection of persons and property,	3,781.32	7,548.20	629.10	364.22
Health and sanitation,	452.64	661.61	326.42	490.00
Highways,	9,246.36	12,414.72	3,036.13	3,232.17
Charities,	2,253.24	5,509.07	1,418.99	3,753.08
Soldiers' benefits,	1,958.08	541.00	505.00	552.00
Education,	17,380.61	16,788.56	11,981.24	8,491.10
Libraries,	1,074.51	2,632.95	545.51	152.25
Recreation,	38.80	350.00	—	—
Unclassified,	360.28	591.90	360.90	27.50
<i>Public service enterprises,</i>	<i>472.29</i>	<i>6,680.21</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	6,680.21	—	—
All other,	472.29	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,840.87</i>	<i>533.43</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,547.27	1,900.66	915.89	340.30
<i>Loans, general purposes,</i>	<i>2,547.27</i>	<i>1,500.66</i>	<i>915.89</i>	<i>340.30</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>400.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	15,848.59	4,712.97	3,209.64	6,147.86
<i>Departmental,</i>	<i>15,848.59</i>	<i>3,807.97</i>	<i>3,209.64</i>	<i>6,147.86</i>
General government,	—	—	—	—
Protection of persons and property,	—	1,500.00	415.00	—
Health and sanitation,	—	—	—	—
Highways,	14,843.03	1,907.97	—	4,818.41
Charities,	—	—	—	—
Education,	837.06	—	2,794.64	1,329.45
Libraries,	168.50	400.00	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>905.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	905.00	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	46,600.00	35,000.00	8,850.00	15,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,600.00</i>	<i>5,000.00</i>	<i>1,850.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>7,000.00</i>	<i>15,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	69.41	8,756.53	9,788.39	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>69.41</i>	<i>8,756.53</i>	<i>9,788.39</i>	<i>—</i>
Refunds,	42.00	31.53	268.55	—
Agency, trust, and investment,	12,026.63	17,082.02	3,428.00	3,699.09
<i>Taxes and licenses for State,</i>	<i>5,830.00</i>	<i>6,325.25</i>	<i>1,870.00</i>	<i>1,925.00</i>
<i>Taxes for county,</i>	<i>5,685.34</i>	<i>4,085.00</i>	<i>1,208.00</i>	<i>1,774.09</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>511.29</i>	<i>6,671.77</i>	<i>350.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$44,781.80	\$62,413.34	\$22,341.28	\$18,435.26
Permanent debt (except from sinking funds),	6,600.00	5,000.00	1,850.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	15,848.59	4,712.97	3,209.64	6,147.86
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	40,000.00	30,000.00	7,000.00	15,500.00
Transfers (except to sinking funds) and refunds,	111.41	8,788.06	10,056.94	—
Agency, trust, and investment,	12,026.63	17,082.02	3,428.00	3,699.09
Total payments,	\$119,368.43	\$127,996.39	\$47,855.86	\$48,782.21
Balance on hand, including funds,	8,272.82	12,839.67	4,975.94	8,681.87
GRAND TOTAL,	\$127,641.25	\$140,236.06	\$52,861.80	\$52,464.08

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 11.

RECEIPTS.	Wilbraham POPULATION 2,332	Sharon POPULATION 2,310	Groveland POPULATION 2,253	Dighton POPULATION 2,235
REVENUE.	\$18,928.36	\$69,766.14	\$36,775.38	\$32,044.81
General,	16,396.44	54,689.69	27,833.65	28,288.31
<i>Taxes,</i>	<i>13,909.95</i>	<i>52,739.78</i>	<i>25,819.87</i>	<i>19,430.37</i>
Property and poll,	6,939.85	51,859.92	24,417.07	16,130.16
Corporation, bank, etc.,	6,970.10	879.86	1,402.80	3,300.21
<i>Licenses and permits,</i>	<i>5.00</i>	<i>52.00</i>	<i>31.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>75.88</i>	<i>84.13</i>	<i>4.54</i>	<i>45.45</i>
<i>Grants and gifts,</i>	<i>2,405.61</i>	<i>1,815.78</i>	<i>1,978.24</i>	<i>8,810.49</i>
For expenses,	2,269.80	1,813.78	1,978.24	2,113.77
For outlays,	136.31	—	—	6,696.72
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,531.92	15,076.45	8,941.73	3,756.50
<i>Special assessments,</i>	<i>—</i>	<i>427.07</i>	<i>786.41</i>	<i>—</i>
To meet expenses,	—	427.07	786.41	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,469.07</i>	<i>90.03</i>	<i>646.95</i>	<i>2,146.61</i>
<i>Departmental,</i>	<i>561.90</i>	<i>3,280.69</i>	<i>4,189.69</i>	<i>1,374.38</i>
General government,	—	264.73	21.50	—
Protection of persons and property,	21.23	76.13	987.69	36.88
Health and sanitation,	116.00	3.95	207.43	—
Highways,	2.00	—	—	247.99
Charities,	100.70	1,636.38	694.38	67.31
Soldiers' benefits,	334.34	1,184.00	2,175.00	944.00
Education,	271.42	52.50	89.63	68.50
Libraries,	16.21	54.00	14.06	9.70
Recreation,	—	—	—	—
Unclassified,	—	9.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>9,114.26</i>	<i>2,243.66</i>	<i>114.00</i>
Electric light,	—	—	2,243.66	—
Water,	—	9,098.94	—	—
All other,	—	15.32	—	114.00
<i>Cemeteries,</i>	<i>26.00</i>	<i>—</i>	<i>456.50</i>	<i>—</i>
<i>Interest,</i>	<i>174.95</i>	<i>2,164.40</i>	<i>618.52</i>	<i>121.51</i>
On sinking funds,	—	121.43	79.68	—
On trust and investment funds,	117.42	992.68	90.40	67.82
All other,	57.53	1,050.29	448.44	53.69
NON-REVENUE.	\$5,068.61	\$32,426.96	\$33,848.27	\$18,417.64
Offsets to outlays,	496.50	—	—	—
<i>Departmental,</i>	<i>496.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,000.00	25,000.00	22,500.00	16,010.56
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>5,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,000.00</i>	<i>25,000.00</i>	<i>19,500.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.56</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3.00	1,125.00	5,537.73	—
<i>From sinking funds,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3.00</i>	<i>125.00</i>	<i>5,537.73</i>	<i>—</i>
Refunds,	142.40	413.56	1,032.70	2.20
Agency, trust, and investment,	3,426.71	5,888.40	4,727.84	3,404.88
<i>Taxes and licenses for State,</i>	<i>1,815.00</i>	<i>3,905.00</i>	<i>1,815.00</i>	<i>1,705.00</i>
<i>Taxes for county,</i>	<i>1,236.31</i>	<i>1,811.13</i>	<i>1,613.72</i>	<i>1,571.34</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>172.27</i>	<i>1,299.12</i>	<i>128.54</i>
<i>All other,</i>	<i>375.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$19,424.86	\$69,766.14	\$36,775.38	\$32,044.81
Premiums,	—	—	—	10.56
Municipal indebtedness,	1,000.00	25,000.00	22,500.00	15,000.00
Transfers and refunds,	145.40	1,538.56	6,620.43	2.20
Agency, trust, and investment,	3,426.71	5,888.40	4,727.84	3,404.88
Total receipts,	\$23,996.97	\$102,193.10	\$70,623.65	\$50,462.45
<i>Balance on hand, including funds,</i>	<i>4,697.11</i>	<i>5,426.51</i>	<i>2,733.53</i>	<i>2,051.41</i>
GRAND TOTAL,	\$28,694.08	\$107,619.61	\$73,357.18	\$52,513.86

Graded According to Population of 1910 — Continued.

GROUP 11.

PAYMENTS.	Wilbraham POPULATION 2,332	Sharon POPULATION 2,310	Groveland POPULATION 2,253	Dighton POPULATION 2,235
Maintenance,	\$19,198.10	\$45,983.04	\$30,147.25	\$19,742.37
<i>Departmental,</i>	<i>19,158.50</i>	<i>43,102.43</i>	<i>25,583.92</i>	<i>19,730.37</i>
General government,	1,051.98	5,570.86	1,892.00	1,367.62
Protection of persons and property,	304.16	6,645.51	2,897.95	1,148.40
Health and sanitation,	611.00	298.83	382.73	390.25
Highways,	4,341.20	9,599.10	1,778.10	3,201.09
Charities,	1,369.74	3,002.46	3,604.59	1,483.83
Soldiers' benefits,	300.00	1,996.00	2,349.38	984.00
Education,	10,728.37	14,613.88	11,517.87	10,042.01
Libraries,	206.05	882.34	675.36	673.72
Recreation,	—	125.00	8.00	—
Unclassified,	246.00	368.45	477.94	439.45
<i>Public service enterprises,</i>	<i>—</i>	<i>2,880.61</i>	<i>4,064.13</i>	<i>—</i>
Electric light,	—	—	4,064.13	—
Water,	—	2,880.61	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>38.00</i>	<i>—</i>	<i>499.20</i>	<i>12.00</i>
<i>Administration of trust funds,</i>	<i>1.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	89.75	3,973.22	1,477.60	702.03
<i>Loans, general purposes,</i>	<i>89.75</i>	<i>2,153.22</i>	<i>770.10</i>	<i>702.03</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,820.00</i>	<i>607.50</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
Outlays,	442.75	14,226.59	10,417.84	11,916.94
<i>Departmental,</i>	<i>343.37</i>	<i>9,698.71</i>	<i>9,513.87</i>	<i>11,916.94</i>
General government,	—	—	—	—
Protection of persons and property,	233.62	—	113.12	—
Health and sanitation,	—	—	—	—
Highways,	46.75	220.97	8,438.65	4,704.32
Charities,	—	—	—	—
Education,	63.00	9,475.30	—	520.00
Libraries,	—	—	—	6,692.62
Recreation,	—	2.44	962.10	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>4,527.88</i>	<i>903.97</i>	<i>—</i>
Electric light,	—	—	903.97	—
Water,	—	4,527.88	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>99.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,000.00	30,000.00	17,533.33	12,760.57
<i>From sinking funds,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>4,000.00</i>	<i>2,100.00</i>	<i>2,760.57</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,000.00</i>	<i>25,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>433.33</i>	<i>—</i>	<i>—</i>
Transfers,	3.00	1,125.00	5,537.73	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>125.00</i>	<i>70.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3.00</i>	<i>1,000.00</i>	<i>5,467.73</i>	<i>—</i>
Refunds,	142.40	413.56	1,082.70	2.20
Agency, trust, and investment,	3,436.31	5,733.88	4,882.92	3,472.70
<i>Taxes and licenses for State,</i>	<i>1,815.00</i>	<i>3,905.00</i>	<i>1,815.00</i>	<i>1,705.00</i>
<i>Taxes for county,</i>	<i>1,236.31</i>	<i>1,811.13</i>	<i>1,613.72</i>	<i>1,571.34</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>9.60</i>	<i>17.75</i>	<i>1,454.20</i>	<i>196.36</i>
<i>All other,</i>	<i>375.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$19,287.85	\$49,956.26	\$31,624.85	\$20,444.40
Permanent debt (except from sinking funds),	—	4,000.00	2,100.00	2,760.57
Sinking fund requirements from revenue,	—	125.00	70.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	442.75	14,226.59	10,417.84	11,916.94
Permanent debt from sinking funds,	—	1,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,000.00	25,000.00	15,433.33	10,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	145.40	1,413.56	6,550.43	2.20
Agency, trust, and investment,	3,436.31	5,733.88	4,882.92	3,472.70
Total payments,	\$24,312.31	\$101,455.29	\$71,079.37	\$48,596.81
Balance on hand, including funds,	4,381.77	6,164.32	2,277.81	3,917.05
GRAND TOTAL,	\$28,694.08	\$107,619.61	\$73,357.18	\$52,513.86

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 12.

RECEIPTS.	Deerfield POPULATION 2,209	Wayland POPULATION 2,206	Brookfield POPULATION 2,204	Hopedale POPULATION 2,188
REVENUE.	\$28,093.09	\$56,702.93	\$36,763.78	\$62,563.23
General,	25,388.94	46,856.85	28,993.09	54,070.48
<i>Taxes,</i>	<i>21,303.74</i>	<i>44,548.56</i>	<i>25,205.40</i>	<i>53,895.08</i>
Property and poll,	20,269.14	40,040.95	24,262.44	30,545.22
Corporation, bank, etc.,	1,034.60	4,507.61	942.96	23,349.86
<i>Licenses and permits,</i>	<i>2,039.75</i>	<i>8.00</i>	<i>1,523.25</i>	<i>5.75</i>
<i>Fines and forfeits,</i>	<i>154.72</i>	<i>9.87</i>	<i>114.82</i>	—
<i>Grants and gifts,</i>	<i>1,890.73</i>	<i>2,290.42</i>	<i>2,149.62</i>	<i>169.65</i>
For expenses,	1,890.73	840.92	2,149.62	169.65
For outlays,	—	1,449.50	—	—
All other,	—	—	—	—
Commercial,	2,704.15	9,846.08	7,770.69	8,492.75
<i>Special assessments,</i>	—	<i>170.25</i>	—	<i>501.04</i>
To meet expenses,	—	170.25	—	—
To meet outlays,	—	—	—	501.04
<i>Privileges,</i>	<i>760.88</i>	<i>771.10</i>	<i>188.98</i>	<i>282.56</i>
<i>Departmental,</i>	<i>1,747.52</i>	<i>2,613.70</i>	<i>4,225.09</i>	<i>7,162.72</i>
General government,	—	116.34	367.50	1,203.00
Protection of persons and property,	98.31	1,295.98	—	1,411.07
Health and sanitation,	—	—	—	—
Highways,	21.95	112.90	28.70	3,572.07
Charities,	578.96	182.75	1,929.47	—
Soldiers' benefits,	853.00	819.00	1,584.00	540.00
Education,	130.30	44.00	217.00	43.55
Libraries,	—	42.73	48.42	125.78
Recreation,	—	—	—	267.25
Unclassified,	65.00	—	50.00	—
<i>Public service enterprises,</i>	—	<i>3,499.31</i>	<i>2,149.78</i>	—
Electric light,	—	—	—	—
Water,	—	3,467.41	2,149.78	—
All other,	—	31.90	—	—
<i>Cemeteries,</i>	—	<i>83.00</i>	<i>43.00</i>	—
<i>Interest,</i>	<i>195.75</i>	<i>2,708.72</i>	<i>1,163.84</i>	<i>546.43</i>
On sinking funds,	—	1,287.28	—	—
On trust and investment funds,	—	706.01	721.25	311.74
All other,	195.75	715.43	442.59	234.69
NON-REVENUE.	\$15,999.64	\$38,817.66	\$27,036.48	\$34,535.62
Offsets to outlays,	1,250.64	—	—	—
<i>Departmental,</i>	<i>1,250.64</i>	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	7,417.50	25,500.00	21,912.32	20,000.00
<i>Loans, general purposes,</i>	<i>3,400.00</i>	—	<i>600.00</i>	—
<i>Loans, public service enterprises,</i>	—	<i>500.00</i>	<i>1,300.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>25,000.00</i>	<i>20,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>10.47</i>	—
<i>Premiums,</i>	<i>17.50</i>	—	<i>1.85</i>	—
Transfers,	400.00	3,190.41	944.50	129.34
<i>From sinking funds,</i>	—	—	—	—
All other,	400.00	3,190.41	944.50	129.34
Refunds,	186.18	105.02	19.91	—
Agency, trust, and investment,	6,745.32	10,022.13	4,159.75	14,406.28
<i>Taxes and licenses for State,</i>	<i>3,629.70</i>	<i>3,520.00</i>	<i>2,480.75</i>	<i>8,745.25</i>
<i>Taxes for county,</i>	<i>3,115.62</i>	<i>2,247.42</i>	<i>1,279.00</i>	<i>5,648.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>4,254.71</i>	<i>400.00</i>	<i>13.03</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$29,343.73	\$56,702.93	\$36,763.78	\$62,563.23
Premiums,	17.50	—	1.85	—
Municipal indebtedness,	7,400.00	25,500.00	21,910.47	20,000.00
Transfers and refunds,	586.18	3,295.43	964.41	129.34
Agency, trust, and investment,	6,745.32	10,022.13	4,159.75	14,406.28
Total receipts,	\$44,092.73	\$95,520.49	\$63,800.26	\$97,098.85
Balance on hand, including funds,	906.81	10,484.58	1,665.01	6,081.52
GRAND TOTAL,	\$44,999.54	\$106,005.07	\$65,365.27	\$103,180.37

Graded According to Population of 1910 — Continued.

GROUP 12.

PAYMENTS.	Deerfield POPULATION 2,209	Wayland POPULATION 2,206	Brookfield POPULATION 2,204	Hopedale POPULATION 2,188
Maintenance,	\$24,357.93	\$38,613.26	\$30,684.03	\$45,465.87
<i>Departmental,</i>	<i>24,291.18</i>	<i>36,770.67</i>	<i>28,223.91</i>	<i>45,523.13</i>
General government,	2,729.21	3,002.20	2,053.89	3,731.31
Protection of persons and property,	796.11	5,804.74	1,675.41	7,077.22
Health and sanitation,	268.45	360.04	190.25	223.10
Highways,	4,666.56	5,155.09	4,056.86	12,415.77
Charities,	1,594.93	1,390.33	4,777.02	494.61
Soldiers' benefits,	977.96	1,150.45	2,133.65	693.00
Education,	12,542.09	16,894.34	11,070.83	14,730.56
Libraries,	440.18	2,306.47	1,859.68	3,208.46
Recreation,	30.00	—	22.75	2,366.90
Unclassified,	245.69	647.01	378.57	382.20
<i>Public service enterprises,</i>	<i>—</i>	<i>1,421.08</i>	<i>2,109.97</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,421.08	2,109.97	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>66.75</i>	<i>421.51</i>	<i>350.15</i>	<i>142.74</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	373.33	4,261.82	2,364.18	558.41
<i>Loans, general purposes,</i>	<i>373.33</i>	<i>3,781.82</i>	<i>1,523.18</i>	<i>558.41</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>480.00</i>	<i>1,039.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	6,872.45	16,281.67	3,994.92	17,621.05
<i>Departmental,</i>	<i>6,872.45</i>	<i>15,786.74</i>	<i>318.53</i>	<i>17,621.05</i>
General government,	132.16	—	235.00	—
Protection of persons and property,	—	—	—	915.05
Health and sanitation,	—	—	—	—
Highways,	6,720.29	3,255.44	—	14,939.03
Charities,	—	—	—	—
Education,	20.00	12,531.30	83.53	1,287.96
Libraries,	—	—	—	—
Recreation,	—	—	—	479.01
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>494.93</i>	<i>3,676.39</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	494.93	3,676.39	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	25,800.00	22,900.50	20,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>5,800.00</i>	<i>3,900.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,000.00</i>	<i>20,000.00</i>	<i>19,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>.60</i>	<i>—</i>
Transfers,	400.00	3,190.41	944.50	129.34
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>1,432.45</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>400.00</i>	<i>1,707.96</i>	<i>944.50</i>	<i>129.34</i>
Refunds,	186.18	105.02	19.91	—
Agency, trust, and investment,	6,745.32	12,781.86	4,159.75	14,393.25
<i>Taxes and licenses for State,</i>	<i>3,629.70</i>	<i>3,520.00</i>	<i>2,480.75</i>	<i>8,745.25</i>
<i>Taxes for county,</i>	<i>3,115.62</i>	<i>2,247.42</i>	<i>1,279.00</i>	<i>5,648.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>7,014.44</i>	<i>400.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$24,731.26	\$42,875.08	\$33,048.21	\$46,024.28
Permanent debt (except from sinking funds),	2,000.00	5,800.00	3,900.00	—
Sinking fund requirements from revenue,	—	1,482.45	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	6,872.45	16,281.67	3,994.92	17,621.05
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,000.00	20,000.00	19,000.50	20,000.00
Transfers (except to sinking funds) and refunds,	586.18	1,812.98	964.41	129.34
Agency, trust, and investment,	6,745.32	12,781.86	4,159.75	14,393.25
Total payments,	\$42,935.21	\$101,034.04	\$65,067.79	\$98,167.92
Balance on hand, including funds,	2,064.33	4,971.03	297.48	5,012.45
GRAND TOTAL,	\$44,999.54	\$106,005.07	\$65,365.27	\$103,180.37

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 13.

RECEIPTS.	Holden POPULATION 2,147	Shirley POPULATION 2,139	Ashburnham POPULATION 2,107	Weston POPULATION 2,106
REVENUE.	\$40,697.26	\$25,002.40	\$37,705.98	\$110,899.68
General,	34,209.19	23,484.13	26,764.41	102,867.85
<i>Taxes,</i>	<i>31,737.40</i>	<i>20,357.30</i>	<i>23,664.21</i>	<i>102,035.24</i>
Property and poll,	26,877.37	17,578.94	22,243.48	68,286.33
Corporation, bank, etc.,	4,860.03	2,778.36	1,420.73	33,738.91
<i>Licenses and permits,</i>	<i>5.00</i>	<i>92.00</i>	<i>36.00</i>	<i>25.00</i>
<i>Fines and forfeits,</i>	<i>62.00</i>	<i>9.81</i>	<i>59.00</i>	<i>1.00</i>
<i>Grants and gifts,</i>	<i>2,404.79</i>	<i>3,025.02</i>	<i>3,005.20</i>	<i>816.61</i>
For expenses,	2,204.79	3,025.02	1,555.20	316.61
For outlays,	200.00	—	1,450.00	500.00
All other,	—	—	—	—
Commercial,	6,488.07	1,518.27	10,941.57	8,031.83
<i>Special assessments,</i>	<i>—</i>	<i>12.00</i>	<i>163.70</i>	<i>3,320.21</i>
To meet expenses,	—	12.00	163.70	3,320.21
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>749.27</i>	<i>186.17</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,339.24</i>	<i>905.43</i>	<i>3,729.33</i>	<i>2,826.99</i>
General government,	146.70	107.00	122.66	449.50
Protection of persons and property,	163.49	203.93	59.78	1,503.53
Health and sanitation,	—	—	—	—
Highways,	18.85	1.00	43.35	279.47
Charities,	97.78	15.00	1,989.24	27.63
Soldiers' benefits,	708.00	527.00	1,511.00	144.00
Education,	184.77	1.50	—	29.90
Libraries,	19.65	—	—	80.15
Recreation,	—	50.00	—	60.00
Unclassified,	—	—	3.00	252.81
<i>Public service enterprises,</i>	<i>4,088.55</i>	<i>—</i>	<i>6,156.56</i>	<i>46.75</i>
Electric light,	—	—	4,418.78	—
Water,	4,085.15	—	1,706.78	—
All other,	3.40	—	31.00	46.75
<i>Cemeteries,</i>	<i>—</i>	<i>65.00</i>	<i>30.00</i>	<i>79.05</i>
<i>Interest,</i>	<i>311.01</i>	<i>349.67</i>	<i>861.98</i>	<i>1,758.83</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	33.28	149.07	627.11	908.83
All other,	277.73	200.60	234.87	850.00
NON-REVENUE.	\$30,784.72	\$7,952.50	\$12,738.52	\$44,361.90
Offsets to outlays,	252.64	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>252.64</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,020.00	5,000.00	7,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>2,000.00</i>	<i>7,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,348.08	142.47	1,187.83	713.12
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	1,348.08	142.47	1,187.83	713.12
Refunds,	—	6.55	1,117.14	4,709.67
Agency, trust, and investment,	4,164.00	2,803.48	3,433.55	18,939.11
<i>Taxes and licenses for State,</i>	<i>2,530.00</i>	<i>1,650.00</i>	<i>1,595.00</i>	<i>11,275.00</i>
<i>Taxes for county,</i>	<i>1,634.00</i>	<i>1,053.48</i>	<i>1,030.00</i>	<i>7,198.76</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>100.00</i>	<i>808.55</i>	<i>465.35</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$40,949.90	\$25,002.40	\$37,705.98	\$110,899.68
Premiums,	20.00	—	—	—
Municipal indebtedness,	25,000.00	5,000.00	7,000.00	20,000.00
Transfers and refunds,	1,348.08	149.02	2,304.97	5,422.79
Agency, trust, and investment,	4,164.00	2,803.48	3,433.55	18,939.11
Total receipts,	\$71,481.98	\$32,954.90	\$50,444.50	\$155,261.58
Balance on hand, including funds,	11,697.77	5,535.98	7,227.68	37,046.42
GRAND TOTAL,	\$83,179.75	\$38,490.88	\$57,672.18	\$192,308.00

Graded According to Population of 1910 — Continued.

GROUP 13.

PAYMENTS.	Holden POPULATION 2,147	Shirley POPULATION 2,139	Ashburnham POPULATION 2,107	Weston POPULATION 2,106
Maintenance,	\$27,910.98	\$21,316.81	\$29,745.81	\$76,257.67
<i>Departmental,</i>	<i>27,406.33</i>	<i>21,163.78</i>	<i>24,325.43</i>	<i>74,614.55</i>
General government,	2,392.27	1,357.99	2,834.58	5,833.14
Protection of persons and property,	3,255.77	4,985.48	2,739.15	15,008.28
Health and sanitation,	274.37	147.75	495.33	781.37
Highways,	3,922.46	3,048.39	2,946.29	18,797.06
Charities,	1,001.96	1,343.25	3,876.46	1,675.71
Soldiers' benefits,	1,267.06	423.00	1,568.79	254.00
Education,	13,730.63	8,322.55	8,683.61	25,186.43
Libraries,	1,194.59	542.70	678.41	2,932.16
Recreation,	50.78	618.55	224.66	2,169.44
Unclassified,	316.44	374.12	278.15	1,976.96
<i>Public service enterprises,</i>	<i>419.75</i>	<i>—</i>	<i>5,132.96</i>	<i>2.20</i>
Electric light,	—	—	4,442.76	—
Water,	418.05	—	618.73	—
All other,	1.70	—	71.47	2.20
<i>Cemeteries,</i>	<i>84.90</i>	<i>153.03</i>	<i>287.42</i>	<i>1,640.92</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,536.63	393.45	1,365.06	2,893.94
<i>Loans, general purposes,</i>	<i>692.79</i>	<i>393.45</i>	<i>459.00</i>	<i>2,893.94</i>
<i>Loans, public service enterprises,</i>	<i>1,843.84</i>	<i>—</i>	<i>906.06</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	24,819.91	590.78	4,244.18	28,407.27
<i>Departmental,</i>	<i>15,986.18</i>	<i>590.78</i>	<i>3,244.18</i>	<i>27,307.27</i>
General government,	295.00	—	—	—
Protection of persons and property,	391.32	50.78	—	—
Health and sanitation,	—	—	25.00	—
Highways,	1,807.44	540.00	3,219.18	15,157.91
Charities,	—	—	—	—
Education,	13,124.40	—	—	12,149.36
Libraries,	368.02	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>8,833.73</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
Electric light,	7,997.96	—	1,000.00	—
Water,	835.77	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,100.00</i>
Municipal indebtedness,	7,700.00	6,600.00	8,000.00	20,910.49
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,700.00</i>	<i>1,600.00</i>	<i>1,000.00</i>	<i>910.49</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>2,000.00</i>	<i>7,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,348.08	142.47	1,187.83	713.12
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,348.08</i>	<i>142.47</i>	<i>1,187.83</i>	<i>713.12</i>
Refunds,	—	6.55	1,117.14	4,709.67
Agency, trust, and investment,	4,197.28	2,870.97	3,602.67	21,260.43
<i>Taxes and licenses for State,</i>	<i>2,530.00</i>	<i>1,650.00</i>	<i>1,593.00</i>	<i>11,275.00</i>
<i>Taxes for county,</i>	<i>1,634.00</i>	<i>1,053.48</i>	<i>1,030.00</i>	<i>7,193.76</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>33.28</i>	<i>167.49</i>	<i>977.67</i>	<i>2,786.67</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$30,447.61	\$21,710.26	\$31,110.87	\$79,151.61
Permanent debt (except from sinking funds),	2,700.00	1,600.00	1,000.00	910.49
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	24,819.91	590.78	4,244.18	28,407.27
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	3,000.00	—	—
Temporary loans,	5,000.00	2,000.00	7,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	1,348.08	149.02	2,304.97	5,422.79
Agency, trust, and investment,	4,197.28	2,870.97	3,602.67	21,260.43
Total payments,	\$68,512.88	\$31,921.03	\$49,262.69	\$155,152.59
Balance on hand, including funds,	14,666.87	6,569.85	8,409.49	37,155.41
GRAND TOTAL,	\$83,179.75	\$38,490.88	\$57,672.18	\$192,308.00

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 14.

RECEIPTS.	Hull POPULATION 2,103	Upton POPULATION 2,071	Belchertown POPULATION 2,054	Charlton POPULATION 2,032
REVENUE.	\$155,843.93	\$26,269.27	\$25,975.84	\$25,870.81
General,	107,429.06	20,996.38	20,878.70	22,287.47
<i>Taxes,</i>	<i>98,188.19</i>	<i>18,871.93</i>	<i>17,083.30</i>	<i>18,357.04</i>
Property and poll,	88,843.20	18,094.36	16,777.85	16,503.96
Corporation, bank, etc.,	9,344.99	777.57	305.45	1,853.08
<i>Licenses and permits,</i>	<i>8,928.00</i>	<i>40.00</i>	<i>946.25</i>	<i>984.00</i>
<i>Fines and forfeits,</i>	<i>161.16</i>	<i>1.42</i>	<i>109.00</i>	<i>81.60</i>
<i>Grants and gifts,</i>	<i>151.71</i>	<i>2,083.03</i>	<i>2,740.15</i>	<i>2,864.83</i>
For expenses,	151.71	1,954.50	2,668.53	2,864.83
For outlays,	—	128.53	71.62	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	48,414.87	5,272.89	5,097.14	3,583.34
<i>Special assessments,</i>	<i>—</i>	<i>72.75</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	72.75	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>958.52</i>	<i>100.85</i>	<i>—</i>	<i>1,347.73</i>
<i>Departmental,</i>	<i>771.20</i>	<i>4,556.41</i>	<i>4,362.97</i>	<i>1,887.66</i>
General government,	5.00	273.72	—	75.50
Protection of persons and property,	—	115.00	31.38	24.00
Health and sanitation,	—	—	—	—
Highways,	—	1.65	1.75	.50
Charities,	15.00	1,440.22	1,876.82	702.49
Soldiers' benefits,	458.00	2,430.00	2,047.00	1,067.00
Education,	212.00	274.62	393.25	14.60
Libraries,	81.20	10.20	—	3.57
Recreation,	—	—	12.77	—
Unclassified,	—	11.00	—	—
<i>Public service enterprises,</i>	<i>40,481.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	40,481.65	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>108.70</i>	<i>292.80</i>	<i>—</i>	<i>21.00</i>
<i>Interest,</i>	<i>6,094.80</i>	<i>250.08</i>	<i>734.17</i>	<i>326.95</i>
On sinking funds,	5,844.01	—	—	—
On trust and investment funds,	131.78	109.27	667.28	98.00
All other,	119.01	140.81	66.89	228.95
NON-REVENUE.	\$317,766.30	\$15,866.27	\$25,672.14	\$16,316.64
Offsets to outlays,	158.70	—	—	—
<i>Departmental,</i>	<i>158.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	114,930.16	12,000.00	19,500.00	12,500.00
<i>Loans, general purposes,</i>	<i>29,750.00</i>	<i>2,000.00</i>	<i>4,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>85,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>12,500.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>180.16</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	149,625.36	869.27	1,955.05	323.64
<i>From sinking funds,</i>	<i>29,900.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>119,725.36</i>	<i>869.27</i>	<i>1,955.05</i>	<i>323.64</i>
Refunds,	183.05	—	513.77	—
Agency, trust, and investment,	52,869.03	2,997.00	3,703.32	3,493.00
<i>Taxes and licenses for State,</i>	<i>9,780.00</i>	<i>1,760.00</i>	<i>1,797.75</i>	<i>2,350.00</i>
<i>Taxes for county,</i>	<i>6,347.30</i>	<i>1,137.00</i>	<i>1,455.57</i>	<i>1,243.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>36,741.73</i>	<i>100.00</i>	<i>100.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>350.00</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$156,002.63	\$26,269.27	\$25,975.84	\$25,870.81
Premiums,	180.16	—	—	—
Municipal indebtedness,	114,750.00	12,000.00	19,500.00	12,500.00
Transfers and refunds,	149,808.41	869.27	2,468.82	323.64
Agency, trust, and investment,	52,869.03	2,997.00	3,703.32	3,493.00
Total receipts,	\$473,610.23	\$42,135.54	\$51,647.98	\$42,187.45
Balance on hand, including funds,	51,290.17	1,885.59	3,353.42	4,029.71
GRAND TOTAL,	\$524,900.40	\$44,021.13	\$55,001.40	\$47,117.16

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 14.

PAYMENTS.	Hull POPULATION 2,103	Upton POPULATION 2,071	Belchertown POPULATION 2,054	Charlton POPULATION 2,032
Maintenance,	\$111,649.75	\$25,223.48	\$21,626.65	\$20,998.74
<i>Departmental,</i>	<i>76,675.74</i>	<i>24,601.56</i>	<i>21,344.32</i>	<i>20,868.04</i>
General government,	11,075.26	1,505.24	1,322.48	1,624.24
Protection of persons and property,	17,670.00	2,167.11	784.42	688.33
Health and sanitation,	6,526.88	334.60	373.30	821.56
Highways,	18,435.50	3,841.40	3,454.31	3,918.97
Charities,	2,247.88	3,430.32	3,551.91	2,284.92
Soldiers' benefits,	359.00	3,196.73	2,377.00	1,304.00
Education,	16,961.48	9,383.59	7,737.96	9,741.04
Libraries,	798.46	474.87	376.73	221.92
Recreation,	1,278.38	—	547.08	75.00
Unclassified,	1,322.90	267.70	819.13	188.06
<i>Public service enterprises,</i>	<i>34,534.54</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	34,534.54	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>439.47</i>	<i>621.92</i>	<i>282.33</i>	<i>130.70</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	13,739.08	753.00	337.50	430.70
<i>Loans, general purposes,</i>	<i>9,166.00</i>	<i>753.00</i>	<i>337.50</i>	<i>430.70</i>
<i>Loans, public service enterprises,</i>	<i>4,533.08</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>40.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	28,310.08	1,802.56	4,484.95	600.00
<i>Departmental,</i>	<i>18,719.80</i>	<i>1,802.56</i>	<i>4,484.95</i>	<i>600.00</i>
General government,	450.95	192.40	—	—
Protection of persons and property,	10,262.91	511.00	370.68	600.00
Health and sanitation,	1,025.73	—	—	—
Highways,	6,980.21	1,099.16	198.25	—
Charities,	—	—	—	—
Education,	—	—	3,916.02	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>9,590.28</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	9,590.28	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	132,502.66	12,200.00	17,000.00	16,000.00
<i>From sinking funds,</i>	<i>29,900.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,423.66</i>	<i>2,200.00</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>101,180.00</i>	<i>10,000.00</i>	<i>17,000.00</i>	<i>15,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	149,625.36	869.27	1,955.05	323.64
<i>To sinking funds from revenue,</i>	<i>13,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>180.16</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>136,445.20</i>	<i>869.27</i>	<i>1,955.05</i>	<i>323.64</i>
Refunds,	183.05	—	513.77	—
Agency, trust, and investment,	21,696.22	2,997.00	3,703.32	3,503.00
<i>Taxes and licenses for State,</i>	<i>9,780.00</i>	<i>1,760.00</i>	<i>1,797.75</i>	<i>2,250.00</i>
<i>Taxes for county,</i>	<i>6,347.30</i>	<i>1,137.00</i>	<i>1,455.57</i>	<i>1,243.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,568.92</i>	<i>100.00</i>	<i>100.00</i>	<i>10.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>350.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$125,388.83	\$25,976.48	\$21,964.15	\$21,429.44
Permanent debt (except from sinking funds),	1,422.66	2,200.00	—	500.00
Sinking fund requirements from revenue,	13,000.00	—	—	—
Premiums paid to sinking funds,	180.16	—	—	—
Outlays,	28,310.08	1,802.56	4,484.95	600.00
Permanent debt from sinking funds,	29,900.00	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	101,180.00	10,000.00	17,000.00	15,500.00
Transfers (except to sinking funds) and refunds,	136,628.25	869.27	2,468.82	323.64
Agency, trust, and investment,	21,696.22	2,997.00	3,703.32	3,503.00
Total payments,	\$457,706.20	\$43,845.31	\$49,621.24	\$41,856.08
Balance on hand, including funds,	67,194.20	175.82	5,380.16	5,261.08
GRAND TOTAL,	\$524,900.40	\$44,021.13	\$55,001.40	\$47,117.16

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 15.

RECEIPTS.	Hadley POPULATION 1,999	Hatfield POPULATION 1,986	Sturbridge POPULATION 1,957	Shrewsbury POPULATION 1,946
REVENUE.	\$26,862.40	\$34,365.28	\$17,094.37	\$42,533.23
General,	25,135.07	27,630.19	14,112.39	29,639.72
<i>Taxes,</i>	<i>19,005.53</i>	<i>25,918.74</i>	<i>12,327.74</i>	<i>26,558.65</i>
Property and poll,	18,300.35	24,562.39	11,112.16	22,284.64
Corporation, bank, etc.,	705.18	1,356.35	1,115.58	4,574.01
<i>Licenses and permits,</i>	<i>754.00</i>	<i>7.00</i>	<i>1,005.50</i>	<i>406.00</i>
<i>Fines and forfeits,</i>	<i>49.00</i>	<i>133.00</i>	<i>9.80</i>	<i>165.25</i>
<i>Grants and gifts,</i>	<i>5,326.54</i>	<i>1,571.45</i>	<i>869.35</i>	<i>2,209.82</i>
For expenses,	5,251.54	1,571.45	869.35	2,209.82
For outlays,	75.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,727.33	6,735.09	2,981.98	12,893.51
<i>Special assessments,</i>	<i>—</i>	<i>712.66</i>	<i>—</i>	<i>532.84</i>
To meet expenses,	—	—	—	282.84
To meet outlays,	—	712.66	—	250.00
<i>Privileges,</i>	<i>492.98</i>	<i>671.84</i>	<i>—</i>	<i>1,576.57</i>
<i>Departmental,</i>	<i>542.33</i>	<i>216.22</i>	<i>2,065.90</i>	<i>2,245.09</i>
General government,	18.00	40.50	14.00	249.50
Protection of persons and property,	12.50	5.75	—	216.49
Health and sanitation,	—	—	—	—
Highways,	—	11.90	1.00	—
Charities,	40.00	—	1,492.61	817.72
Soldiers' benefits,	120.00	72.00	488.00	862.00
Education,	244.33	71.07	45.75	55.67
Libraries,	17.80	—	12.18	43.71
Recreation,	—	—	—	—
Unclassified,	89.70	15.00	12.36	—
<i>Public service enterprises,</i>	<i>—</i>	<i>4,393.85</i>	<i>—</i>	<i>5,375.97</i>
Electric light,	—	—	—	5,375.97
Water,	—	4,395.85	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>288.54</i>	<i>—</i>	<i>89.00</i>	<i>1,225.00</i>
<i>Interest,</i>	<i>403.48</i>	<i>738.02</i>	<i>827.08</i>	<i>1,938.04</i>
On sinking funds,	—	622.96	—	—
On trust and investment funds,	18.00	—	824.55	1,561.89
All other,	385.48	115.06	2.53	376.15
NON-REVENUE.	\$48,292.87	\$20,590.94	\$8,902.77	\$16,619.85
Offsets to outlays,	—	3,198.15	—	1,000.00
<i>Departmental,</i>	<i>—</i>	<i>3,198.15</i>	<i>—</i>	<i>1,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	42,944.56	8,000.00	5,000.00	8,000.00
<i>Loans, general purposes,</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>42,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>8,000.00</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>844.56</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	529.92	5,361.67	292.88	3,441.70
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	529.92	5,361.67	292.88	3,441.70
Refunds,	438.74	1.47	42.50	14.15
Agency, trust, and investment,	4,379.65	4,029.65	3,567.39	4,164.00
<i>Taxes and licenses for State,</i>	<i>2,235.00</i>	<i>2,035.00</i>	<i>1,975.50</i>	<i>2,530.00</i>
<i>Taxes for county,</i>	<i>1,994.65</i>	<i>1,994.65</i>	<i>1,066.00</i>	<i>1,634.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>—</i>	<i>525.89</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$26,862.40	\$37,563.43	\$17,094.37	\$43,533.23
Premiums,	844.56	—	—	—
Municipal indebtedness,	42,100.00	8,000.00	5,000.00	8,000.00
Transfers and refunds,	968.66	5,363.14	335.38	3,455.85
Agency, trust, and investment,	4,379.65	4,029.65	3,567.39	4,164.00
Total receipts,	\$75,155.27	\$54,956.22	\$25,997.14	\$59,153.08
Balance on hand, including funds,	22,543.46	2,159.47	2,200.97	2,638.04
GRAND TOTAL,	\$97,698.73	\$57,115.69	\$28,198.11	\$61,791.12

Graded According to Population of 1910 — Continued.

GROUP 15.

PAYMENTS.	Hadley POPULATION 1,999	Hatfield POPULATION 1,986	Sturbridge POPULATION 1,957	Shrewsbury POPULATION 1,916
Maintenance,	\$19,895.89	\$20,259.52	\$17,300.60	\$32,079.58
<i>Departmental,</i>	<i>19,622.95</i>	<i>19,784.67</i>	<i>16,859.93</i>	<i>25,125.88</i>
General government,	1,913.02	2,031.18	1,018.78	2,950.98
Protection of persons and property,	666.44	327.16	379.93	2,085.74
Health and sanitation,	138.70	277.25	160.00	747.07
Highways,	2,478.27	6,221.25	4,068.86	3,361.82
Charities,	501.11	536.36	2,751.27	1,167.77
Soldiers' benefits,	104.00	120.00	451.60	844.00
Education,	13,114.76	9,112.39	7,516.48	11,364.10
Libraries,	406.45	350.00	300.42	2,007.57
Recreation,	—	123.50	—	—
Unclassified,	300.20	685.58	212.59	596.83
<i>Public service enterprises,</i>	<i>—</i>	<i>371.85</i>	<i>—</i>	<i>5,944.64</i>
Electric light,	—	—	—	5,944.64
Water,	—	371.85	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>272.94</i>	<i>103.00</i>	<i>197.09</i>	<i>1,004.06</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>243.58</i>	<i>5.00</i>
Interest,	1,512.70	2,230.98	478.00	1,469.31
<i>Loans, general purposes,</i>	<i>1,512.70</i>	<i>230.98</i>	<i>478.00</i>	<i>282.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>1,186.81</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	696.90	14,409.61	474.14	5,903.80
<i>Departmental,</i>	<i>649.71</i>	<i>11,951.72</i>	<i>474.14</i>	<i>4,057.67</i>
General government,	345.00	—	90.00	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	304.71	1,253.72	—	—
Highways,	—	10,698.00	384.14	3,857.67
Charities,	—	—	—	—
Education,	—	—	—	200.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,457.89</i>	<i>—</i>	<i>1,846.13</i>
Electric light,	—	—	—	1,846.13
Water,	—	2,457.89	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>47.19</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	48,000.00	8,000.00	4,500.00	9,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,000.00</i>	<i>—</i>	<i>500.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	<i>42,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>8,000.00</i>	<i>4,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	529.92	5,361.67	292.88	3,441.70
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>861.67</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>529.92</i>	<i>4,500.00</i>	<i>292.88</i>	<i>3,441.70</i>
Refunds,	438.74	1.47	42.50	14.15
Agency, trust, and investment,	4,379.65	5,514.28	3,471.34	5,547.13
<i>Taxes and licenses for State,</i>	<i>2,285.00</i>	<i>2,035.00</i>	<i>1,975.50</i>	<i>2,530.00</i>
<i>Taxes for county,</i>	<i>1,994.65</i>	<i>1,994.65</i>	<i>1,066.00</i>	<i>1,634.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>1,484.63</i>	<i>429.84</i>	<i>1,383.13</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$21,408.59	\$22,490.50	\$17,778.60	\$33,548.89
Permanent debt (except from sinking funds),	6,000.00	—	500.00	1,500.00
Sinking fund requirements from revenue,	—	861.67	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	696.90	14,409.61	474.14	5,903.80
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	42,000.00	—	—	—
Temporary loans,	—	8,000.00	4,000.00	8,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	968.66	4,501.47	335.38	3,455.85
Agency, trust, and investment,	4,379.65	5,514.28	3,471.34	5,547.13
Total payments,	\$75,453.80	\$55,777.53	\$26,559.46	\$57,955.67
<i>Balance on hand, including funds,</i>	<i>22,244.93</i>	<i>1,338.16</i>	<i>1,638.65</i>	<i>3,835.45</i>
GRAND TOTAL,	\$97,698.73	\$57,115.69	\$28,198.11	\$61,791.12

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	Dennis POPULATION 1,919	Hanson POPULATION 1,854	Sheffield POPULATION 1,817	Hamilton POPULATION 1,749
REVENUE.	\$25,430.90	\$34,850.20	\$22,015.90	\$50,206.34
General,	23,463.69	29,508.75	19,619.11	45,461.05
<i>Taxes,</i>	<i>21,312.25</i>	<i>25,524.95</i>	<i>15,229.96</i>	<i>44,830.48</i>
Property and poll,	19,705.38	23,044.27	11,876.91	34,743.15
Corporation, bank, etc.,	1,606.87	2,480.68	3,353.05	10,087.33
<i>Licenses and permits,</i>	<i>34.00</i>	<i>23.00</i>	<i>977.75</i>	<i>3.50</i>
<i>Fines and forfeits,</i>	<i>130.00</i>	<i>31.95</i>	<i>124.66</i>	<i>37.30</i>
<i>Grants and gifts,</i>	<i>1,987.44</i>	<i>3,928.85</i>	<i>3,286.74</i>	<i>589.77</i>
For expenses,	1,787.44	1,912.55	2,776.74	589.77
For outlays,	200.00	2,016.30	510.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,967.21	5,341.45	2,396.79	4,745.29
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>954.50</i>
To meet expenses,	—	—	—	954.50
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>47.00</i>	<i>669.34</i>	<i>630.64</i>	<i>699.56</i>
<i>Departmental,</i>	<i>1,440.44</i>	<i>3,846.49</i>	<i>1,566.62</i>	<i>2,853.79</i>
General government,	—	70.50	75.00	41.11
Protection of persons and property,	288.73	876.19	10.00	1,243.37
Health and sanitation,	—	—	—	—
Highways,	47.36	163.00	—	404.50
Charities,	178.35	489.42	189.14	70.00
Soldiers' benefits,	908.00	2,060.00	1,257.00	970.00
Education,	18.00	176.88	—	121.85
Libraries,	—	—	15.48	2.96
Recreation,	—	—	—	—
Unclassified,	—	10.50	20.00	—
<i>Public service enterprises,</i>	<i>263.25</i>	<i>—</i>	<i>20.00</i>	<i>5.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	263.25	—	20.00	5.00
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>90.00</i>
<i>Interest,</i>	<i>216.52</i>	<i>825.62</i>	<i>179.53</i>	<i>142.44</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	216.52	65.50	170.20	26.96
All other,	—	760.12	9.33	115.48
NON-REVENUE.	\$12,817.27	\$12,941.81	\$7,641.25	\$45,706.19
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,925.89	9,428.80	3,037.15	32,500.00
<i>Loans, general purposes,</i>	<i>1,000.00</i>	<i>200.00</i>	<i>—</i>	<i>2,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>9,000.00</i>	<i>3,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>925.89</i>	<i>228.80</i>	<i>37.15</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	251.07	94.50	—	900.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	251.07	94.50	—	900.00
Refunds,	322.44	114.93	932.54	310.44
Agency, trust, and investment,	4,317.87	3,303.58	3,671.56	11,995.75
<i>Taxes and licenses for State,</i>	<i>1,980.00</i>	<i>1,650.00</i>	<i>1,975.25</i>	<i>5,775.50</i>
<i>Taxes for county,</i>	<i>1,930.87</i>	<i>1,463.68</i>	<i>1,696.31</i>	<i>6,070.25</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>197.00</i>	<i>200.00</i>	<i>—</i>	<i>150.00</i>
<i>All other,</i>	<i>210.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$25,430.90	\$34,850.20	\$22,015.90	\$50,206.34
Premiums,	—	—	—	—
Municipal indebtedness,	7,925.89	9,428.80	3,037.15	32,500.00
Transfers and refunds,	573.51	209.43	932.54	1,210.44
Agency, trust, and investment,	4,317.87	3,303.58	3,671.56	11,995.75
Total receipts,	\$38,248.17	\$47,792.01	\$29,657.15	\$95,912.53
Balance on hand, including funds,	2,091.88	8,359.41	1,788.35	1,971.01
GRAND TOTAL,	\$40,340.05	\$56,151.42	\$31,445.50	\$97,883.54

Graded According to Population of 1910 — Continued.

GROUP 16.

PAYMENTS.	Dennis POPULATION 1,919	Hanson POPULATION 1,854	Sheffield POPULATION 1,817	Hamilton POPULATION 1,749
Maintenance,	\$20,268.90	\$23,625.65	\$18,653.77	\$41,380.66
<i>Departmental,</i>	<i>20,255.37</i>	<i>23,541.90</i>	<i>18,628.11</i>	<i>41,261.16</i>
General government,	2,103.96	1,771.08	1,958.67	4,705.47
Protection of persons and property,	1,182.93	2,713.03	420.20	4,989.97
Health and sanitation,	179.37	324.00	626.50	273.03
Highways,	2,984.61	4,194.93	3,155.37	13,992.22
Charities,	3,280.20	2,470.28	1,857.10	1,590.40
Soldiers' benefits,	924.98	2,644.20	1,213.75	1,233.21
Education,	9,351.92	8,741.77	8,839.64	13,443.21
Libraries,	—	458.11	174.12	457.24
Recreation,	—	—	—	10.20
Unclassified,	247.40	224.50	382.76	566.21
<i>Public service enterprises,</i>	<i>12.18</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	12.18	—	—	—
<i>Cemeteries,</i>	<i>1.35</i>	<i>88.75</i>	<i>25.66</i>	<i>119.50</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	729.00	1,014.23	91.67	1,576.63
<i>Loans, general purposes,</i>	<i>729.00</i>	<i>1,014.23</i>	<i>91.67</i>	<i>1,576.63</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,783.16	3,999.99	2,289.82	8,787.82
<i>Departmental,</i>	<i>3,783.16</i>	<i>3,999.99</i>	<i>2,289.82</i>	<i>8,787.82</i>
General government,	—	148.50	—	367.50
Protection of persons and property,	—	238.57	—	—
Health and sanitation,	—	—	—	—
Highways,	3,783.16	3,612.92	2,289.82	5,819.79
Charities,	—	—	—	2,475.91
Education,	—	—	—	—
Libraries,	—	—	—	124.62
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,374.11	8,202.96	3,000.00	21,980.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,300.00</i>	<i>2,000.00</i>	<i>—</i>	<i>1,980.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,700.00</i>	<i>6,000.00</i>	<i>3,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>374.11</i>	<i>202.96</i>	<i>—</i>	<i>—</i>
Transfers,	251.07	94.50	—	900.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>251.07</i>	<i>94.50</i>	<i>—</i>	<i>900.00</i>
Refunds,	322.44	114.93	932.54	310.44
Agency, trust, and investment,	4,316.37	3,303.58	3,671.56	12,522.71
<i>Taxes and licenses for State,</i>	<i>1,980.00</i>	<i>1,650.00</i>	<i>1,975.25</i>	<i>5,775.50</i>
<i>Taxes for county,</i>	<i>1,930.87</i>	<i>1,453.58</i>	<i>1,696.31</i>	<i>6,070.25</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>195.50</i>	<i>200.00</i>	<i>—</i>	<i>676.96</i>
<i>All other,</i>	<i>210.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$20,997.90	\$24,639.88	\$18,745.44	\$42,957.29
Permanent debt (except from sinking funds),	4,300.00	2,000.00	—	1,980.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,783.16	3,999.99	2,289.82	8,787.82
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,074.11	6,202.96	3,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	573.51	209.43	932.54	1,210.44
Agency, trust, and investment,	4,316.37	3,303.58	3,671.56	12,522.71
Total payments,	\$39,045.05	\$40,355.84	\$28,639.36	\$87,458.26
Balance on hand, including funds,	1,295.00	15,795.58	2,806.14	10,425.28
GRAND TOTAL,	\$40,340.05	\$56,151.42	\$31,445.50	\$97,883.54

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 17.

RECEIPTS.	Southborough POPULATION 1,745	Rutland POPULATION 1,743	Wrentham POPULATION 1,743	Colrain POPULATION 1,741
REVENUE.	\$51,723.94	\$20,696.58	\$32,701.00	\$22,898.65
General,	42,878.35	15,530.79	23,709.33	20,717.85
Taxes,	40,330.65	13,357.72	20,955.41	16,344.72
Property and poll,	19,048.59	13,284.52	20,049.94	14,807.55
Corporation, bank, etc.,	21,282.06	73.20	885.47	1,537.17
Licenses and permits,	2.00	5.00	75.00	1.00
Fines and forfeits,	13.17	44.70	180.00	19.36
Grants and gifts,	2,533.53	2,123.37	2,520.92	4,352.77
For expenses,	2,533.53	2,123.37	2,310.82	3,452.77
For outlays,	—	—	210.10	900.00
All other,	—	—	—	—
Commercial,	8,845.59	5,165.79	8,991.67	2,180.80
Special assessments,	1,206.11	—	—	—
To meet expenses,	1,206.11	—	—	—
To meet outlays,	—	—	—	—
Privileges,	2,423.16	—	338.40	151.73
Departmental,	2,616.34	572.24	4,344.98	1,107.13
General government,	248.55	237.75	273.00	—
Protection of persons and property,	470.01	2.00	103.41	—
Health and sanitation,	—	—	—	—
Highways,	470.00	—	10.00	160.00
Charities,	114.00	15.00	2,745.64	395.88
Soldiers' benefits,	951.00	316.00	1,133.00	354.00
Education,	356.52	—	41.93	192.25
Libraries,	6.26	1.49	38.00	5.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
Public service enterprises,	—	3,854.22	3,968.01	—
Electric light,	—	—	—	—
Water,	—	3,854.22	3,968.01	—
All other,	—	—	—	—
Cemeteries,	993.50	—	—	4.00
Interest,	1,606.48	739.33	340.28	917.94
On sinking funds,	—	—	—	—
On trust and investment funds,	1,319.62	—	279.99	909.64
All other,	286.86	739.33	60.29	8.30
NON-REVENUE.	\$95,687.16	\$19,449.30	\$7,597.29	\$17,209.61
Offsets to outlays,	—	144.46	75.00	—
Departmental,	—	40.00	75.00	—
Public service enterprises,	—	104.46	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	32,336.38	17,500.00	2,500.00	13,000.00
Loans, general purposes,	22,000.00	3,500.00	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	10,000.00	14,000.00	2,500.00	13,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	336.38	—	—	—
Transfers,	28,263.02	—	1,882.75	1,109.64
From sinking funds,	—	—	—	—
All other,	28,263.02	—	1,882.75	1,109.64
Refunds,	138.76	80.80	104.87	79.94
Agency, trust, and investment,	34,949.00	1,724.04	3,034.67	3,020.03
Taxes and licenses for State,	4,070.00	1,045.00	2,092.58	1,210.00
Taxes for county,	2,629.00	675.00	841.79	1,398.83
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	28,250.00	4.04	100.00	—
All other,	—	—	—	411.20
RECAPITULATION.				
Revenue and offsets to outlays,	\$51,723.94	\$20,841.04	\$32,776.00	\$22,898.65
Premiums,	336.38	—	—	—
Municipal indebtedness,	32,000.00	17,500.00	2,500.00	13,000.00
Transfers and refunds,	28,401.78	80.80	1,987.62	1,189.58
Agency, trust, and investment,	34,949.00	1,724.04	3,034.67	3,020.03
Total receipts,	\$147,411.10	\$40,145.88	\$40,298.29	\$40,108.26
Balance on hand, including funds,	9,976.41	7.90	13,248.27	830.94
GRAND TOTAL,	\$157,387.51	\$40,153.78	\$53,546.56	\$40,939.20

Graded According to Population of 1910 — Continued.

GROUP 17.

PAYMENTS.	Southborough POPULATION 1,745	Rutland POPULATION 1,743	Wrentham POPULATION 1,743	Colrain POPULATION 1,741
Maintenance,	\$39,822.95	\$14,153.95	\$27,178.35	\$17,356.62
<i>Departmental,</i>	<i>38,619.11</i>	<i>12,218.12</i>	<i>25,410.10</i>	<i>17,311.12</i>
General government,	3,073.10	1,907.32	1,857.54	1,197.65
Protection of persons and property,	5,029.90	572.89	3,234.78	66.28
Health and sanitation,	319.80	201.30	185.30	268.59
Highways,	10,519.94	1,696.37	2,378.43	3,975.87
Charities,	2,671.90	360.14	4,308.15	1,071.30
Soldiers' benefits,	1,246.00	397.00	1,387.00	306.00
Education,	14,091.34	6,613.91	10,771.30	9,350.50
Libraries,	934.21	226.19	963.07	955.33
Recreation,	177.57	45.00	—	—
Unclassified,	555.35	193.00	324.53	119.60
<i>Public service enterprises,</i>	<i>—</i>	<i>1,940.83</i>	<i>1,768.25</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,940.83	1,768.25	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,203.84</i>	<i>—</i>	<i>—</i>	<i>45.50</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	398.48	2,222.48	3,102.24	404.50
<i>Loans, general purposes,</i>	<i>398.48</i>	<i>1,544.98</i>	<i>562.24</i>	<i>404.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>677.50</i>	<i>2,540.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	38,092.63	4,136.91	2,081.83	2,019.52
<i>Departmental,</i>	<i>38,092.63</i>	<i>3,651.58</i>	<i>1,924.73</i>	<i>2,019.52</i>
General government,	200.00	1,878.29	—	—
Protection of persons and property,	100.00	—	—	—
Health and sanitation,	—	—	—	—
Highways,	3,101.26	—	503.57	2,019.52
Charities,	—	—	—	—
Education,	10,041.03	1,773.29	854.00	—
Libraries,	18,078.46	—	567.16	—
Recreation,	—	—	—	—
Unclassified,	6,571.88	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>485.33</i>	<i>157.10</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	485.33	157.10	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,850.00	17,500.00	5,000.00	12,066.02
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,850.00</i>	<i>4,500.00</i>	<i>2,500.00</i>	<i>650.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>13,000.00</i>	<i>2,500.00</i>	<i>11,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>416.02</i>
Transfers,	28,263.02	—	1,882.75	1,109.64
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>28,263.02</i>	<i>—</i>	<i>1,882.75</i>	<i>1,109.64</i>
Refunds,	138.76	80.80	104.87	79.94
Agency, trust, and investment,	9,949.00	1,724.04	2,943.70	3,020.03
<i>Taxes and licenses for State,</i>	<i>4,070.00</i>	<i>1,045.00</i>	<i>2,092.88</i>	<i>1,210.00</i>
<i>Taxes for county,</i>	<i>2,629.00</i>	<i>675.00</i>	<i>841.79</i>	<i>1,398.83</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,250.00</i>	<i>4.04</i>	<i>9.03</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>411.20</i>
RECAPITULATION.				
Maintenance and interest,	\$40,221.43	\$16,376.43	\$30,280.59	\$17,761.12
Permanent debt (except from sinking funds),	2,850.00	4,500.00	2,500.00	650.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	38,092.63	4,136.91	2,081.83	2,019.52
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	13,000.00	2,500.00	11,416.02
Transfers (except to sinking funds) and refunds,	28,401.78	80.80	1,987.62	1,189.58
Agency, trust, and investment,	9,949.00	1,724.04	2,943.70	3,020.03
Total payments,	\$129,514.84	\$39,818.18	\$42,293.74	\$36,056.27
Balance on hand, including funds,	27,872.67	335.60	11,252.82	4,882.93
GRAND TOTAL,	\$157,387.51	\$40,153.78	\$53,546.56	\$40,939.20

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 18.

RECEIPTS.	Marshfield POPULATION 1,738	Raynham POPULATION 1,725	Northborough POPULATION 1,713	Bellingham POPULATION 1,696
REVENUE.	\$30,730.91	\$17,358.05	\$39,029.66	\$24,861.83
General,	25,194.28	12,912.06	27,613.34	19,962.59
<i>Taxes,</i>	<i>23,446.33</i>	<i>10,488.40</i>	<i>25,248.75</i>	<i>17,239.32</i>
Property and poll,	21,427.05	6,671.84	21,063.45	15,772.75
Corporation, bank, etc.,	2,019.28	3,816.56	4,185.30	1,466.57
<i>Licenses and permits,</i>	<i>45.00</i>	<i>9.00</i>	—	<i>25.00</i>
<i>Fines and forfeits,</i>	<i>16.13</i>	<i>105.00</i>	<i>163.64</i>	<i>76.00</i>
<i>Grants and gifts,</i>	<i>1,686.82</i>	<i>2,309.66</i>	<i>2,200.95</i>	<i>2,622.27</i>
For expenses,	1,686.82	2,309.66	2,098.58	2,622.27
For outlays,	—	—	102.37	—
<i>All other,</i>	—	—	—	—
Commercial,	5,536.63	4,445.99	11,416.32	4,899.24
<i>Special assessments,</i>	<i>625.86</i>	<i>53.58</i>	—	—
To meet expenses,	625.86	53.58	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>29.00</i>	<i>2,296.11</i>	<i>1,509.20</i>	<i>366.99</i>
<i>Departmental,</i>	<i>4,505.86</i>	<i>2,037.12</i>	<i>2,359.90</i>	<i>3,844.19</i>
General government,	147.94	5.00	915.04	25.50
Protection of persons and property,	961.01	35.22	359.07	225.43
Health and sanitation,	156.50	—	—	—
Highways,	395.57	—	5.00	—
Charities,	242.77	415.67	319.90	2,970.41
Soldiers' benefits,	2,431.00	1,288.00	580.00	504.00
Education,	142.00	148.50	124.23	113.30
Libraries,	27.07	—	47.66	2.55
Recreation,	2.00	—	—	—
Unclassified,	—	144.73	9.00	3.00
<i>Public service enterprises,</i>	<i>2.50</i>	—	<i>4,701.54</i>	—
Electric light,	—	—	—	—
Water,	—	—	4,682.80	—
All other,	2.50	—	18.74	—
<i>Cemeteries,</i>	—	—	<i>365.03</i>	—
<i>Interest,</i>	<i>373.41</i>	<i>59.18</i>	<i>2,480.65</i>	<i>688.06</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	7.26	1,794.43	64.07
All other,	373.41	51.92	686.22	623.99
NON-REVENUE.	\$31,250.84	\$10,663.37	\$61,734.98	\$12,745.49
Offsets to outlays,	—	81.90	—	—
<i>Departmental,</i>	—	<i>81.90</i>	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	25,296.20	8,000.00	19,000.00	10,215.00
<i>Loans, general purposes,</i>	—	—	—	<i>215.00</i>
<i>Loans, public service enterprises,</i>	—	—	<i>4,500.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	<i>20,000.00</i>	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>8,000.00</i>	<i>14,500.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>296.20</i>	—	—	—
Transfers,	72.38	43.45	29,992.90	96.64
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	72.38	43.45	29,992.90	96.64
Refunds,	26.50	1.50	366.34	286.64
Agency, trust, and investment,	5,855.76	2,536.52	12,375.74	2,147.21
<i>Taxes and licenses for State,</i>	<i>2,750.00</i>	<i>1,320.00</i>	<i>2,596.74</i>	<i>1,320.00</i>
<i>Taxes for county,</i>	<i>2,422.63</i>	<i>1,216.52</i>	<i>1,314.00</i>	<i>612.21</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>266.46</i>	—	<i>8,465.00</i>	<i>215.00</i>
<i>All other,</i>	<i>416.67</i>	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$30,730.91	\$17,439.95	\$39,029.66	\$24,861.83
Premiums,	296.20	—	—	—
Municipal indebtedness,	25,000.00	8,000.00	19,000.00	10,215.00
Transfers and refunds,	98.88	44.95	30,359.24	383.28
Agency, trust, and investment,	5,855.76	2,536.52	12,375.74	2,147.21
Total receipts,	\$61,981.75	\$28,021.42	\$100,764.64	\$37,607.32
<i>Balance on hand, including funds,</i>	<i>7,224.71</i>	<i>3,135.02</i>	<i>7,139.16</i>	<i>2,848.08</i>
GRAND TOTAL,	\$69,206.46	\$31,156.44	\$107,903.80	\$40,455.40

Graded According to Population of 1910 — Continued.

GROUP 18.

PAYMENTS.	Marshfield POPULATION 1,788	Raynham POPULATION 1,725	Northborough POPULATION 1,713	Bellingham POPULATION 1,696
Maintenance,	\$29,400.95	\$15,789.76	\$33,436.38	\$21,367.12
<i>Departmental,</i>	<i>29,286.95</i>	<i>15,789.76</i>	<i>30,184.44</i>	<i>21,272.57</i>
General government,	2,916.15	1,541.53	3,032.74	1,853.79
Protection of persons and property,	4,001.90	1,132.94	4,509.85	909.75
Health and sanitation,	547.27	295.65	626.88	171.45
Highways,	7,182.89	2,629.00	5,957.29	4,038.71
Charities,	2,670.08	1,657.74	1,888.20	4,421.36
Soldiers' benefits,	2,109.00	1,503.75	688.00	630.00
Education,	9,095.71	6,622.18	10,825.57	8,763.30
Libraries,	436.99	180.52	1,425.55	252.26
Recreation,	—	1.80	121.71	—
Unclassified,	326.96	224.65	1,109.15	231.95
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,447.23</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	2,447.23	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>114.00</i>	<i>—</i>	<i>793.91</i>	<i>94.55</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>10.80</i>	<i>—</i>
Interest,	721.27	100.00	214.55	891.38
<i>Loans, general purposes,</i>	<i>721.27</i>	<i>100.00</i>	<i>135.05</i>	<i>891.38</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>79.60</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,276.65	2,130.45	9,499.85	120.00
<i>Departmental,</i>	<i>4,276.65</i>	<i>2,130.45</i>	<i>2,419.85</i>	<i>120.00</i>
General government,	—	50.00	—	120.00
Protection of persons and property,	285.00	80.50	224.95	—
Health and sanitation,	—	—	—	—
Highways,	3,834.01	1,999.95	1,500.00	—
Charities,	—	—	—	—
Education,	157.64	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	694.90	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>7,080.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	7,080.00	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,000.00	5,000.00	15,000.00	13,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>500.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	<i>20,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>14,500.00</i>	<i>11,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	72.38	43.45	29,992.90	96.64
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>72.38</i>	<i>43.45</i>	<i>29,992.90</i>	<i>96.64</i>
Refunds,	26.50	1.50	366.34	286.64
Agency, trust, and investment,	5,783.38	2,543.78	12,944.45	2,147.21
<i>Taxes and licenses for State,</i>	<i>2,750.00</i>	<i>1,320.00</i>	<i>2,596.74</i>	<i>1,320.00</i>
<i>Taxes for county,</i>	<i>2,422.63</i>	<i>1,216.52</i>	<i>1,314.00</i>	<i>612.21</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>194.08</i>	<i>7.26</i>	<i>9,033.71</i>	<i>215.00</i>
<i>All other,</i>	<i>416.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$30,122.22	\$15,889.76	\$33,650.93	\$22,258.50
Permanent debt (except from sinking funds),	—	—	500.00	2,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,276.65	2,130.45	9,499.85	120.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	20,000.00	—	—	—
Temporary loans,	5,000.00	5,000.00	14,500.00	11,000.00
Transfers (except to sinking funds) and refunds,	98.88	44.95	30,359.24	383.28
Agency, trust, and investment,	5,783.38	2,543.78	12,944.45	2,147.21
Total payments,	\$65,281.13	\$25,608.94	\$101,454.47	\$37,908.99
Balance on hand, including funds,	3,925.33	5,547.50	6,449.33	2,546.41
GRAND TOTAL,	\$69,206.46	\$31,156.44	\$107,903.80	\$40,455.40

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 19.

RECEIPTS.	Acushnet POPULATION 1,692	Carver POPULATION 1,663	Salisbury POPULATION 1,658	Northfield POPULATION 1,642
REVENUE.	\$17,056.60	\$32,070.86	\$26,093.00	\$30,698.97
General,	16,316.60	30,579.39	20,416.37	25,234.53
<i>Taxes,</i>	<i>13,536.62</i>	<i>28,762.41</i>	<i>17,777.88</i>	<i>22,487.02</i>
Property and poll,	12,299.22	27,981.23	17,704.89	21,591.52
Corporation, bank, etc.,	1,237.40	781.18	72.99	895.50
<i>Licenses and permits,</i>	<i>24.00</i>	<i>11.00</i>	<i>390.50</i>	<i>19.00</i>
<i>Fines and forfeits,</i>	<i>6.27</i>	<i>25.00</i>	<i>470.00</i>	<i>96.16</i>
<i>Grants and gifts,</i>	<i>2,749.71</i>	<i>1,780.98</i>	<i>1,777.99</i>	<i>2,632.35</i>
For expenses,	2,749.71	1,680.98	1,777.99	2,132.35
For outlays,	—	100.00	—	500.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	740.00	1,491.47	5,676.63	5,464.44
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>245.55</i>	<i>460.40</i>
To meet expenses,	—	—	245.55	—
To meet outlays,	—	—	—	460.40
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>999.82</i>	<i>—</i>
<i>Departmental,</i>	<i>595.84</i>	<i>1,082.33</i>	<i>3,561.48</i>	<i>3,581.22</i>
General government,	—	—	—	83.00
Protection of persons and property,	—	251.15	1,272.36	5.00
Health and sanitation,	—	—	18.50	—
Highways,	72.24	7.66	1.15	371.46
Charities,	9.50	137.00	290.47	—
Soldiers' benefits,	466.00	678.00	1,884.00	572.00
Education,	13.00	2.00	80.00	470.50
Libraries,	27.35	6.52	—	27.25
Recreation,	—	—	—	—
Unclassified,	7.75	—	15.00	2,052.01
<i>Public service enterprises,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	5.00	—	—
<i>Cemeteries,</i>	<i>66.80</i>	<i>—</i>	<i>—</i>	<i>74.00</i>
<i>Interest,</i>	<i>77.36</i>	<i>404.14</i>	<i>869.78</i>	<i>1,348.82</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	77.36	189.50	703.10	1,348.82
All other,	—	214.64	166.68	—
NON-REVENUE.	\$3,776.72	\$33,208.32	\$22,261.14	\$31,459.20
Offsets to outlays,	—	.75	4,601.43	—
<i>Departmental,</i>	<i>—</i>	<i>.75</i>	<i>4,601.43</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,500.00	20,024.12	15,004.57	18,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>19.08</i>	<i>—</i>	<i>6,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>20,000.00</i>	<i>15,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>5.04</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>4.57</i>	<i>—</i>
Transfers,	1.70	4,588.00	29.70	74.63
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1.70	4,588.00	29.70	74.63
Refunds,	5.55	3.43	27.53	630.61
Agency, trust, and investment,	2,269.46	8,592.02	2,597.91	12,754.56
<i>Taxes and licenses for State,</i>	<i>1,155.00</i>	<i>2,090.00</i>	<i>1,375.00</i>	<i>1,950.00</i>
<i>Taxes for county,</i>	<i>1,064.45</i>	<i>1,841.20</i>	<i>1,222.91</i>	<i>2,289.04</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>50.00</i>	<i>4,660.82</i>	<i>—</i>	<i>8,455.52</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$17,056.60	\$32,071.61	\$30,694.43	\$30,698.97
Premiums,	—	—	4.57	—
Municipal indebtedness,	1,500.00	20,024.12	15,000.00	18,000.00
Transfers and refunds,	7.26	4,591.43	57.23	704.64
Agency, trust, and investment,	2,269.46	8,592.02	2,597.91	12,754.56
Total receipts,	\$20,833.32	\$65,279.18	\$48,354.14	\$62,158.17
Balance on hand, including funds,	7,001.69	4,090.02	1,171.41	7,404.59
GRAND TOTAL,	\$27,835.01	\$69,369.20	\$49,525.55	\$69,562.76

Graded According to Population of 1910 — Continued.

GROUP 19.

PAYMENTS.	Acushnet POPULATION 1,692	Carver POPULATION 1,663	Salisbury POPULATION 1,658	Northfield POPULATION 1,612
Maintenance,	\$15,582.42	\$20,353.53	\$24,577.06	\$19,367.21
<i>Departmental,</i>	<i>15,529.07</i>	<i>20,127.30</i>	<i>24,558.06</i>	<i>18,967.69</i>
General government,	1,097.65	1,425.24	2,020.29	1,662.38
Protection of persons and property,	706.81	3,193.96	4,670.90	672.12
Health and sanitation,	224.90	111.00	1,243.96	213.50
Highways,	3,773.93	3,446.98	4,495.81	3,829.63
Charities,	1,025.98	1,862.53	2,471.10	1,977.91
Soldiers' benefits,	400.00	723.50	2,437.50	470.00
Education,	7,758.88	8,480.72	6,605.04	8,694.54
Libraries,	328.99	287.57	402.21	1,009.83
Recreation,	—	395.80	—	—
Unclassified,	211.93	200.00	211.25	427.78
<i>Public service enterprises,</i>	<i>2.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	2.00	—	—	—
<i>Cemeteries,</i>	<i>51.35</i>	<i>226.23</i>	<i>19.00</i>	<i>229.46</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>170.06</i>
Interest,	52.75	742.12	894.93	1,272.83
<i>Loans, general purposes,</i>	<i>52.75</i>	<i>742.12</i>	<i>894.93</i>	<i>1,272.83</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,662.45	12,870.37	6,201.01	11,037.24
<i>Departmental,</i>	<i>4,613.85</i>	<i>12,870.37</i>	<i>6,201.01</i>	<i>11,037.24</i>
General government,	—	—	—	—
Protection of persons and property,	283.65	—	317.54	—
Health and sanitation,	—	—	—	—
Highways,	979.00	12,870.37	5,883.47	478.95
Charities,	—	—	—	—
Education,	3,351.20	—	—	10,558.29
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>48.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,000.00	24,552.04	10,900.00	17,548.02
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>1,552.04</i>	<i>900.00</i>	<i>4,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>23,000.00</i>	<i>10,000.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,448.02</i>
Transfers,	1.70	4,588.00	29.70	74.63
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1.70</i>	<i>4,588.00</i>	<i>29.70</i>	<i>74.63</i>
Refunds,	5.56	3.43	27.53	630.01
Agency, trust, and investment,	2,301.72	4,002.12	2,616.01	12,758.14
<i>Taxes and licenses for State,</i>	<i>1,155.00</i>	<i>2,090.00</i>	<i>1,375.00</i>	<i>1,980.00</i>
<i>Taxes for county,</i>	<i>1,064.46</i>	<i>1,841.20</i>	<i>1,222.91</i>	<i>2,289.04</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>82.26</i>	<i>70.92</i>	<i>18.10</i>	<i>8,489.10</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$15,635.17	\$21,095.65	\$25,471.99	\$20,640.04
Permanent debt (except from sinking funds),	500.00	1,552.04	900.00	4,100.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,662.45	12,870.37	6,201.01	11,037.24
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	23,000.00	10,000.00	13,448.02
Transfers (except to sinking funds) and refunds,	7.26	4,591.43	57.23	704.64
Agency, trust, and investment,	2,301.72	4,002.12	2,616.01	12,758.14
Total payments,	\$24,606.60	\$67,111.61	\$45,246.24	\$62,688.08
Balance on hand, including funds,	3,228.41	2,257.59	4,279.31	6,874.68
GRAND TOTAL,	\$27,835.01	\$69,369.20	\$49,525.55	\$69,562.76

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 20.

RECEIPTS.	Buckland POPULATION 1,573	Chatham POPULATION 1,564	East Longmeadow POPULATION 1,553	Cheshire POPULATION 1,508
REVENUE.	\$20,238.04	\$26,601.00	\$23,038.28	\$18,849.53
General,	17,455.07	23,088.80	21,501.98	15,601.48
<i>Taxes,</i>	<i>14,419.68</i>	<i>20,531.22</i>	<i>16,523.12</i>	<i>12,544.37</i>
Property and poll,	13,894.59	18,609.79	14,833.84	11,756.37
Corporation, bank, etc.,	525.09	1,921.43	1,689.29	788.00
<i>Licenses and permits,</i>	<i>29.00</i>	<i>66.00</i>	<i>22.50</i>	<i>976.00</i>
<i>Fines and forfeits,</i>	<i>29.22</i>	<i>10.00</i>	<i>21.50</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,977.17</i>	<i>2,431.53</i>	<i>4,934.85</i>	<i>2,081.11</i>
For expenses,	2,977.17	1,778.60	4,934.85	2,081.11
For outlays,	—	702.98	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,782.97	3,512.20	1,536.30	3,248.05
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>587.63</i>	<i>1,265.31</i>
<i>Departmental,</i>	<i>2,567.03</i>	<i>1,725.99</i>	<i>730.51</i>	<i>1,267.20</i>
General government,	600.00	781.03	232.00	60.00
Protection of persons and property,	69.27	73.14	—	—
Health and sanitation,	—	—	—	—
Highways,	515.09	—	—	6.25
Charities,	676.67	69.25	33.01	164.95
Soldiers' benefits,	520.00	802.00	260.00	936.00
Education,	120.00	—	185.50	85.00
Libraries,	—	—	20.00	—
Recreation,	—	—	—	—
Unclassified,	66.00	.57	—	15.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>88.00</i>
<i>Interest,</i>	<i>215.94</i>	<i>1,786.21</i>	<i>213.16</i>	<i>627.54</i>
On sinking funds,	135.31	—	—	—
On trust and investment funds,	—	1,659.30	29.52	627.54
All other,	80.63	126.91	188.64	—
NON-REVENUE.	\$14,321.15	\$49,896.67	\$11,355.42	\$21,821.67
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	11,500.00	8,100.00	9,500.00	17,605.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>4,600.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>7,500.00</i>	<i>—</i>	<i>—</i>	<i>11,240.00</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>3,500.00</i>	<i>9,500.00</i>	<i>6,365.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	275.00	19,699.94	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>275.00</i>	<i>19,699.94</i>	<i>—</i>	<i>—</i>
Refunds,	55.90	61.69	6.15	650.80
Agency, trust, and investment,	2,490.25	22,035.04	1,849.27	3,565.87
<i>Taxes and licenses for State,</i>	<i>1,155.00</i>	<i>1,925.00</i>	<i>1,100.00</i>	<i>1,520.00</i>
<i>Taxes for county,</i>	<i>1,335.25</i>	<i>1,877.24</i>	<i>749.27</i>	<i>1,300.50</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>18,124.80</i>	<i>—</i>	<i>675.37</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>103.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$20,238.04	\$26,601.00	\$23,038.28	\$18,849.53
Premiums,	—	—	—	—
Municipal indebtedness,	11,500.00	8,100.00	9,500.00	17,605.00
Transfers and refunds,	330.90	19,761.63	6.15	650.80
Agency, trust, and investment,	2,490.25	22,035.04	1,849.27	3,565.87
Total receipts,	\$34,559.19	\$76,497.67	\$34,393.70	\$40,671.20
Balance on hand, including funds,	2,377.77	405.44	338.07	303.43
GRAND TOTAL,	\$36,936.96	\$76,903.11	\$34,731.77	\$40,974.63

Graded According to Population of 1910 — Continued.

GROUP 20.

PAYMENTS.	Buckland POPULATION 1,573	Chatham POPULATION 1,564	East Longmeadow POPULATION 1,553	Cheshire POPULATION 1,508
Maintenance,	\$17,275.92	\$15,911.02	\$14,229.78	\$16,542.55
<i>Departmental,</i>	<i>17,265.09</i>	<i>15,911.02</i>	<i>14,229.78</i>	<i>16,199.75</i>
General government,	1,001.99	2,608.35	1,206.42	1,345.40
Protection of persons and property,	910.98	230.80	205.56	194.80
Health and sanitation,	113.95	99.10	114.85	137.40
Highways,	4,298.86	1,665.79	1,094.35	3,872.15
Charities,	2,076.36	2,631.51	642.22	1,201.67
Soldiers' benefits,	522.00	868.00	238.00	940.00
Education,	7,755.55	7,600.20	10,103.52	7,958.65
Libraries,	300.00	75.00	319.99	186.63
Recreation,	150.00	5.00	—	—
Unclassified,	135.40	127.27	304.87	363.05
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>10.83</i>	<i>—</i>	<i>—</i>	<i>337.80</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
Interest,	967.35	690.31	863.90	1,031.44
<i>Loans, general purposes,</i>	<i>967.35</i>	<i>690.31</i>	<i>863.90</i>	<i>1,031.44</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	252.93	7,872.54	2,643.17	443.00
<i>Departmental,</i>	<i>252.93</i>	<i>7,872.54</i>	<i>2,643.17</i>	<i>—</i>
General government,	—	871.11	—	—
Protection of persons and property,	—	305.96	380.40	—
Health and sanitation,	—	—	—	—
Highways,	252.93	6,695.47	2,262.77	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>443.00</i>
Municipal indebtedness,	13,000.00	23,744.90	14,124.00	18,705.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>19,244.90</i>	<i>3,624.00</i>	<i>1,100.00</i>
<i>Bonds refunded, current year,</i>	<i>7,500.00</i>	<i>—</i>	<i>—</i>	<i>11,240.00</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>4,500.00</i>	<i>10,500.00</i>	<i>6,365.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	275.00	19,699.94	—	—
<i>To sinking funds from revenue,</i>	<i>275.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>19,699.94</i>	<i>—</i>	<i>—</i>
Refunds,	55.90	61.69	6.15	650.80
Agency, trust, and investment,	2,900.56	8,287.49	1,849.27	3,090.50
<i>Taxes and licenses for State,</i>	<i>1,155.00</i>	<i>1,925.00</i>	<i>1,100.00</i>	<i>1,590.00</i>
<i>Taxes for county,</i>	<i>1,335.25</i>	<i>1,877.24</i>	<i>749.27</i>	<i>1,300.50</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>410.31</i>	<i>4,377.25</i>	<i>—</i>	<i>200.00</i>
<i>All other,</i>	<i>—</i>	<i>108.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$18,243.27	\$16,601.33	\$15,093.68	\$17,573.99
Permanent debt (except from sinking funds),	1,500.00	19,244.90	3,624.00	1,100.00
Sinking fund requirements from revenue,	275.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	252.93	7,872.54	2,643.17	443.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	7,500.00	—	—	11,240.00
Temporary loans,	4,000.00	4,500.00	10,500.00	6,365.00
Transfers (except to sinking funds) and refunds,	55.90	19,761.63	6.15	650.80
Agency, trust, and investment,	2,900.56	8,287.49	1,849.27	3,090.50
Total payments,	\$34,727.66	\$76,267.89	\$33,716.27	\$40,463.29
Balance on hand, including funds,	2,209.30	635.22	1,015.50	511.34
GRAND TOTAL,	\$36,936.96	\$76,903.11	\$34,731.77	\$40,974.63

¹ Includes \$11,869.90 of debt paid from trust fund.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 21.

RECEIPTS.	Shelburne POPULATION 1,498	Newbury POPULATION 1,482	West Newbury POPULATION 1,473	Sherborn POPULATION 1,428
REVENUE.	\$26,523.50	\$22,802.08	\$27,040.24	\$26,366.10
General,	23,668.97	14,993.40	21,149.01	20,478.41
<i>Taxes,</i>	21,171.24	13,123.53	19,125.41	18,811.46
Property and poll,	20,744.30	9,179.57	16,547.32	15,172.30
Corporation, bank, etc.,	426.94	3,944.01	2,578.09	3,639.16
<i>Licenses and permits,</i>	6.00	23.00	3.00	5.00
<i>Fines and forfeits,</i>	64.88	5.00	—	2.35
<i>Grants and gifts,</i>	2,426.85	1,841.82	2,020.60	1,659.60
For expenses,	2,426.85	1,823.67	2,020.60	1,559.60
For outlays,	—	18.15	—	100.00
All other,	—	—	—	—
Commercial,	2,854.53	7,808.68	5,891.23	5,837.69
<i>Special assessments,</i>	—	340.04	—	888.59
To meet expenses,	—	340.04	—	888.59
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	1,902.99	756.47	2.70
<i>Departmental,</i>	2,505.75	5,565.65	4,266.62	1,724.83
General government,	919.68	10.00	—	71.50
Protection of persons and property,	—	2,397.80	1,557.94	681.53
Health and sanitation,	—	—	—	—
Highways,	732.28	60.35	—	—
Charities,	5.87	61.50	135.00	541.22
Soldiers' benefits,	738.00	2,705.00	1,943.00	318.00
Education,	109.92	294.00	324.55	105.50
Libraries,	—	—	6.82	7.08
Recreation,	—	37.00	—	—
Unclassified,	—	—	289.31	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	355.50
<i>Interest,</i>	348.78	—	878.14	3,016.07
On sinking funds,	348.78	—	—	—
On trust and investment funds,	—	—	465.99	2,384.40
All other,	—	—	412.15	631.67
NON-REVENUE.	\$20,649.50	\$41,230.26	\$15,076.18	\$15,854.35
Offsets to outlays,	—	4,450.00	12.00	—
<i>Departmental,</i>	—	4,450.00	12.00	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	12,500.00	33,025.00	11,500.00	8,000.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	4,500.00	25,000.00	2,500.00	—
<i>Temporary loans (including tax loans),</i>	8,000.00	8,000.00	9,000.00	8,000.00
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	25.00	—	—
Transfers,	936.00	—	—	2,079.95
<i>From sinking funds,</i>	—	—	—	—
All other,	936.00	—	—	2,079.95
Refunds,	1,341.48	88.70	204.40	—
Agency, trust, and investment,	5,872.02	3,666.56	3,359.78	5,774.40
<i>Taxes and licenses for State,</i>	3,549.35	1,870.00	1,650.00	2,090.00
<i>Taxes for county,</i>	2,161.87	1,796.56	1,552.38	1,334.40
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	157.40	2,350.00
All other,	160.80	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$26,523.50	\$27,252.08	\$27,052.24	\$26,366.10
Premiums,	—	25.00	—	—
Municipal indebtedness,	12,500.00	33,000.00	11,500.00	8,000.00
Transfers and refunds,	2,277.48	88.70	204.40	2,079.95
Agency, trust, and investment,	5,872.02	3,666.56	3,359.78	5,774.40
Total receipts,	\$47,173.00	\$64,032.34	\$42,116.42	\$42,220.45
Balance on hand, including funds,	5,040.11	4,244.17	5,107.25	5,125.76
GRAND TOTAL,	\$52,213.11	\$68,276.51	\$47,223.67	\$47,346.21

Graded According to Population of 1910 — Continued.

GROUP 21.

PAYMENTS.	Shelburne POPULATION 1,498	Newbury POPULATION 1,482	West Newbury POPULATION 1,473	Sherborn POPULATION 1,428
Maintenance,	\$19,893.19	\$20,947.02	\$19,128.65	\$22,251.71
<i>Departmental,</i>	<i>19,886.19</i>	<i>20,947.02</i>	<i>19,128.65</i>	<i>21,852.80</i>
General government,	1,512.54	1,150.10	2,214.34	1,869.16
Protection of persons and property,	808.63	4,032.99	2,542.07	2,932.81
Health and sanitation,	303.40	502.80	86.16	228.80
Highways,	5,674.06	2,769.23	1,972.54	4,062.80
Charities,	456.14	1,308.49	1,286.91	1,506.47
Soldiers' benefits,	594.00	2,411.94	1,687.00	573.75
Education,	9,636.39	8,097.39	8,609.88	9,969.78
Libraries,	570.18	150.00	500.38	355.45
Recreation,	150.00	375.47	—	30.00
Unclassified,	180.85	148.61	229.37	323.78
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>7.00</i>	<i>—</i>	<i>—</i>	<i>391.46</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7.45</i>
Interest,	1,020.50	1,406.94	1,276.68	1,632.64
<i>Loans, general purposes,</i>	<i>1,020.50</i>	<i>1,406.94</i>	<i>1,276.68</i>	<i>1,632.64</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,572.04	4,647.73	1,180.45	1,561.67
<i>Departmental,</i>	<i>3,572.04</i>	<i>4,647.73</i>	<i>1,180.45</i>	<i>1,561.67</i>
General government,	—	—	—	283.55
Protection of persons and property,	—	36.30	—	1,178.12
Health and sanitation,	1,528.75	—	—	—
Highways,	2,043.29	4,264.93	—	100.00
Charities,	—	—	—	—
Education,	—	150.00	—	—
Libraries,	—	—	—	—
Recreation,	—	196.50	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,700.00	36,400.00	20,000.00	7,250.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,200.00</i>	<i>3,400.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>4,500.00</i>	<i>25,000.00</i>	<i>2,500.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>8,000.00</i>	<i>16,500.00</i>	<i>6,250.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	936.00	—	—	2,079.95
<i>To sinking funds from revenue,</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>436.00</i>	<i>—</i>	<i>—</i>	<i>2,079.95</i>
Refunds,	1,341.48	88.70	204.40	—
Agency, trust, and investment,	6,741.80	3,666.56	3,359.78	4,021.80
<i>Taxes and licenses for State,</i>	<i>3,549.35</i>	<i>1,870.00</i>	<i>1,650.00</i>	<i>2,090.00</i>
<i>Taxes for county,</i>	<i>2,161.87</i>	<i>1,798.56</i>	<i>1,552.38</i>	<i>1,334.40</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>848.78</i>	<i>—</i>	<i>157.40</i>	<i>597.40</i>
<i>All other,</i>	<i>181.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$20,913.69	\$22,353.96	\$20,405.33	\$23,884.35
Permanent debt (except from sinking funds),	1,200.00	3,400.00	1,000.00	1,000.00
Sinking fund requirements from revenue,	500.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,572.04	4,647.73	1,180.45	1,561.67
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	4,500.00	25,000.00	2,500.00	—
Temporary loans,	8,000.00	8,000.00	16,500.00	6,250.00
Transfers (except to sinking funds) and refunds,	1,777.48	88.70	204.40	2,079.95
Agency, trust, and investment,	6,741.80	3,666.56	3,359.78	4,021.80
Total payments,	\$47,205.01	\$67,166.95	\$45,149.96	\$38,797.77
Balance on hand, including funds,	5,008.10	1,119.56	2,073.71	8,548.44
GRAND TOTAL,	\$52,213.11	\$68,276.51	\$47,223.67	\$47,346.21

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 22.

RECEIPTS.	Yarmouth POPULATION 1,420	Norwell POPULATION 1,410	Millis POPULATION 1,399	Lunenburg POPULATION 1,393
REVENUE.	\$36,977.76	\$26,588.59	\$24,960.04	\$25,259.10
General,	33,826.97	21,493.64	20,182.94	21,973.73
<i>Taxes,</i>	<i>29,510.53</i>	<i>17,909.02</i>	<i>16,856.69</i>	<i>19,335.34</i>
Property and poll,	24,233.49	15,118.11	16,634.46	18,209.34
Corporation, bank, etc.,	5,277.04	2,790.91	322.23	1,126.00
<i>Licenses and permits,</i>	<i>49.00</i>	<i>19.00</i>	<i>21.00</i>	<i>214.00</i>
<i>Fines and forfeits,</i>	<i>8.70</i>	<i>149.45</i>	<i>60.00</i>	<i>75.00</i>
<i>Grants and gifts,</i>	<i>4,258.74</i>	<i>3,416.17</i>	<i>3,145.25</i>	<i>2,349.39</i>
For expenses,	2,597.18	2,607.30	2,020.25	2,200.11
For outlays,	1,661.56	808.87	1,125.00	149.28
All other,	—	—	—	—
Commercial,	3,150.79	5,094.95	4,777.10	3,285.37
<i>Special assessments,</i>	<i>—</i>	<i>292.41</i>	<i>160.78</i>	<i>—</i>
To meet expenses,	—	292.41	160.78	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>437.55</i>	<i>80.83</i>	<i>709.64</i>
<i>Departmental,</i>	<i>2,080.85</i>	<i>3,809.77</i>	<i>659.20</i>	<i>1,735.54</i>
General government,	61.56	—	—	217.75
Protection of persons and property,	422.09	621.70	79.84	271.86
Health and sanitation,	—	—	—	—
Highways,	37.24	114.99	1.00	—
Charities,	991.27	667.96	190.86	766.07
Soldiers' benefits,	492.00	2,132.00	288.00	410.00
Education,	6.00	268.85	89.00	18.00
Libraries,	—	—	10.50	18.20
Recreation,	12.35	4.27	—	—
Unclassified,	58.34	—	—	33.66
<i>Public service enterprises,</i>	<i>293.26</i>	<i>—</i>	<i>3,248.05</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	3,248.05	—
All other,	293.26	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>64.00</i>	<i>19.00</i>	<i>—</i>
<i>Interest,</i>	<i>776.68</i>	<i>491.22</i>	<i>609.24</i>	<i>840.19</i>
On sinking funds,	—	—	527.79	—
On trust and investment funds,	776.68	331.28	36.47	317.00
All other,	—	159.94	44.98	523.19
NON-REVENUE.	\$37,116.04	\$36,668.80	\$38,741.64	\$14,103.17
Offsets to outlays,	235.51	—	333.33	1,057.91
<i>Departmental,</i>	<i>235.51</i>	<i>—</i>	<i>333.33</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,057.91</i>
Municipal indebtedness,	16,527.05	14,000.00	27,100.00	7,000.00
<i>Loans, general purposes,</i>	<i>1,250.00</i>	<i>—</i>	<i>600.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>9,000.00</i>	<i>—</i>	<i>12,500.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>14,000.00</i>	<i>9,000.00</i>	<i>7,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,277.05</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	872.78	19,087.69	1,159.78	1,216.73
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	872.78	19,087.69	1,159.78	1,216.73
Refunds,	957.32	415.81	90.42	103.53
Agency, trust, and investment,	18,523.38	3,165.30	10,058.11	4,725.00
<i>Taxes and licenses for State,</i>	<i>4,108.91</i>	<i>1,650.00</i>	<i>1,540.00</i>	<i>1,595.00</i>
<i>Taxes for county,</i>	<i>3,164.47</i>	<i>1,453.58</i>	<i>714.25</i>	<i>1,030.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11,250.00</i>	<i>61.72</i>	<i>7,803.86</i>	<i>2,100.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$37,213.27	\$26,588.59	\$25,293.37	\$26,317.01
Premiums,	—	—	—	—
Municipal indebtedness,	16,527.05	14,000.00	27,100.00	7,000.00
Transfers and refunds,	1,830.10	19,503.50	1,250.20	1,320.26
Agency, trust, and investment,	18,523.38	3,165.30	10,058.11	4,725.00
Total receipts,	\$74,093.80	\$63,257.39	\$63,701.68	\$39,362.27
Balance on hand, including funds,	4,810.30	882.43	4,239.09	5,228.23
GRAND TOTAL,	\$78,904.10	\$64,139.82	\$67,940.77	\$44,590.50

Graded According to Population of 1910 — Continued.

GROUP 22.

PAYMENTS.	Yarmouth POPULATION 1,420	Norwell POPULATION 1,410	Millis POPULATION 1,399	Lunenburg POPULATION 1,393
Maintenance,	\$25,807.38	\$23,533.26	\$18,515.26	\$22,388.32
<i>Departmental,</i>	<i>25,552.30</i>	<i>23,348.18</i>	<i>16,270.60</i>	<i>22,001.16</i>
General government,	3,250.10	1,813.00	1,449.21	1,931.49
Protection of persons and property,	1,685.58	2,644.36	2,020.79	2,894.97
Health and sanitation,	302.19	358.25	320.91	583.85
Highways,	4,949.76	2,830.85	2,911.65	4,020.12
Charities,	1,737.94	2,364.01	758.58	2,651.29
Soldiers' benefits,	541.00	2,038.25	410.00	344.00
Education,	12,271.40	10,553.84	7,847.32	8,197.00
Libraries,	220.94	100.00	296.95	222.30
Recreation,	10.50	325.73	—	227.25
Unclassified,	582.89	319.89	255.19	328.89
<i>Public service enterprises,</i>	<i>43.18</i>	<i>—</i>	<i>2,170.41</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	2,170.41	—
All other,	42.18	—	—	—
<i>Cemeteries,</i>	<i>197.90</i>	<i>185.08</i>	<i>74.25</i>	<i>387.16</i>
<i>Administration of trust funds,</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,163.18	659.10	2,268.82	383.03
<i>Loans, general purposes,</i>	<i>1,163.18</i>	<i>659.10</i>	<i>604.88</i>	<i>383.03</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,763.84</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,415.32	3,495.69	7,994.83	1,879.93
<i>Departmental,</i>	<i>5,104.62</i>	<i>3,495.69</i>	<i>2,368.76</i>	<i>1,390.23</i>
General government,	305.55	—	—	—
Protection of persons and property,	1,056.12	426.10	66.00	298.56
Health and sanitation,	40.00	—	500.00	—
Highways,	1,943.71	3,069.59	1,692.76	1,091.67
Charities,	—	—	—	—
Education,	—	—	110.00	—
Libraries,	—	—	—	—
Recreation,	1,759.24	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>5,626.07</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	5,626.07	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>310.70</i>	<i>—</i>	<i>—</i>	<i>489.70</i>
Municipal indebtedness,	21,199.56	13,033.25	24,136.25	11,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,000.00</i>	<i>500.00</i>	<i>2,636.25</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>9,000.00</i>	<i>—</i>	<i>12,500.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>12,500.00</i>	<i>9,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,199.56</i>	<i>33.25</i>	<i>—</i>	<i>—</i>
Transfers,	872.78	19,087.69	1,159.78	1,216.73
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,034.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>872.78</i>	<i>19,087.69</i>	<i>125.78</i>	<i>1,216.73</i>
Refunds,	957.32	415.81	90.42	103.53
Agency, trust, and investment,	18,523.38	3,144.36	11,668.88	4,725.00
<i>Taxes and licenses for State,</i>	<i>4,108.91</i>	<i>1,650.00</i>	<i>1,540.00</i>	<i>1,595.00</i>
<i>Taxes for county,</i>	<i>3,164.47</i>	<i>1,453.58</i>	<i>714.25</i>	<i>1,030.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11,250.00</i>	<i>40.78</i>	<i>9,414.63</i>	<i>2,100.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$26,970.56	\$24,192.36	\$20,784.08	\$22,771.35
Permanent debt (except from sinking funds),	6,000.00	500.00	2,636.25	4,000.00
Sinking fund requirements from revenue,	—	—	1,034.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	5,415.32	3,495.69	7,994.83	1,879.93
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	9,000.00	—	12,500.00	—
Temporary loans,	6,199.56	12,533.25	9,000.00	7,000.00
Transfers (except to sinking funds) and	1,830.10	19,503.50	216.20	1,320.26
refunds,	—	—	—	—
Agency, trust, and investment,	18,523.38	3,144.36	11,668.88	4,725.00
Total payments,	\$73,938.92	\$63,369.16	\$65,834.24	\$41,696.54
Balance on hand, including funds,	4,965.18	770.66	2,106.53	2,893.96
GRAND TOTAL,	\$78,904.10	\$64,139.82	\$67,940.77	\$44,590.50

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 23.

RECEIPTS.	Plainville POPULATION 1,385	Chester POPULATION 1,377	Sterling POPULATION 1,359	Pembroke POPULATION 1,336
REVENUE.	\$22,149.45	\$20,793.42	\$25,792.13	\$25,409.33
General,	19,119.01	18,239.30	21,144.59	19,091.12
<i>Taxes,</i>	<i>15,959.56</i>	<i>14,764.28</i>	<i>17,706.19</i>	<i>16,458.11</i>
Property and poll,	15,733.93	13,906.45	15,003.30	14,236.19
Corporation, bank, etc.,	225.63	857.83	2,702.89	2,221.92
<i>Licenses and permits,</i>	<i>75.00</i>	<i>980.75</i>	<i>1,131.00</i>	<i>13.00</i>
<i>Fines and forfeits,</i>	<i>162.00</i>	<i>65.09</i>	<i>55.25</i>	<i>55.00</i>
<i>Grants and gifts,</i>	<i>2,922.45</i>	<i>2,429.18</i>	<i>2,252.15</i>	<i>2,565.01</i>
For expenses,	2,743.95	2,429.18	2,252.15	2,565.01
For outlays,	178.50	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,030.44	2,554.12	4,647.54	6,318.21
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>171.81</i>	<i>—</i>	<i>321.84</i>	<i>367.40</i>
<i>Departmental,</i>	<i>569.95</i>	<i>2,015.12</i>	<i>1,934.63</i>	<i>5,701.05</i>
General government,	144.00	237.00	70.60	1.00
Protection of persons and property,	197.83	24.59	908.62	1,577.55
Health and sanitation,	—	—	—	—
Highways,	2.75	10.00	25.90	2.46
Charities,	—	287.50	214.82	867.87
Soldiers' benefits,	222.00	648.00	624.00	2,904.00
Education,	3.37	798.50	30.00	348.17
Libraries,	—	9.53	4.13	—
Recreation,	—	—	—	—
Unclassified,	—	—	56.56	—
<i>Public service enterprises,</i>	<i>2,156.86</i>	<i>—</i>	<i>129.19</i>	<i>104.75</i>
Electric light,	—	—	129.19	—
Water,	2,156.86	—	—	—
All other,	—	—	—	104.75
<i>Cemeteries,</i>	<i>—</i>	<i>286.64</i>	<i>258.45</i>	<i>—</i>
<i>Interest,</i>	<i>131.82</i>	<i>252.36</i>	<i>2,003.43</i>	<i>145.01</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	29.09	56.28	1,828.36	116.84
All other,	102.73	196.08	175.07	28.17
NON-REVENUE.	\$14,157.22	\$13,963.31	\$21,789.13	\$20,227.69
Offsets to outlays,	—	148.16	—	35.00
<i>Departmental,</i>	<i>—</i>	<i>148.16</i>	<i>—</i>	<i>35.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.99	9,503.93	17,000.00	16,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>9,600.00</i>	<i>9,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>.99</i>	<i>3.93</i>	<i>—</i>	<i>—</i>
Transfers,	2,151.62	528.00	1,426.93	266.90
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,151.62</i>	<i>528.00</i>	<i>1,426.93</i>	<i>266.90</i>
Refunds,	233.42	786.23	21.20	12.35
Agency, trust, and investment,	1,771.19	2,996.99	3,341.00	3,913.44
<i>Taxes and licenses for State,</i>	<i>1,210.00</i>	<i>1,480.25</i>	<i>2,025.00</i>	<i>1,430.00</i>
<i>Taxes for county,</i>	<i>561.19</i>	<i>786.74</i>	<i>1,066.00</i>	<i>1,259.77</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>100.00</i>	<i>250.00</i>	<i>390.34</i>
<i>All other,</i>	<i>—</i>	<i>630.00</i>	<i>—</i>	<i>833.33</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,149.45	\$20,941.58	\$25,792.13	\$25,444.33
Premiums,	.99	3.93	—	—
Municipal indebtedness,	10,000.00	9,500.00	17,000.00	16,000.00
Transfers and refunds,	2,385.04	1,314.23	1,448.13	279.25
Agency, trust, and investment,	1,771.19	2,996.99	3,341.00	3,913.44
Total receipts,	\$36,306.67	\$34,756.73	\$47,581.26	\$45,637.02
<i>Balance on hand, including funds,</i>	<i>7,459.12</i>	<i>1,759.74</i>	<i>1,141.10</i>	<i>770.11</i>
GRAND TOTAL,	\$43,765.79	\$36,516.47	\$48,722.36	\$46,407.13

Graded According to Population of 1910 — Continued.

GROUP 23.

PAYMENTS.	Plainville POPULATION 1,385	Chester POPULATION 1,377	Sterling POPULATION 1,359	Pembroke POPULATION 1,336
Maintenance,	\$18,380.92	\$16,654.22	\$20,058.89	\$23,911.63
<i>Departmental,</i>	<i>16,804.66</i>	<i>16,612.02</i>	<i>18,667.48</i>	<i>23,734.42</i>
General government,	1,523.62	1,290.64	1,582.21	1,587.63
Protection of persons and property,	852.55	608.30	2,545.07	3,888.49
Health and sanitation,	83.00	227.00	392.91	388.81
Highways,	2,648.24	3,020.07	4,100.00	2,530.03
Charities,	214.77	1,025.48	1,162.62	2,173.94
Soldiers' benefits,	149.00	685.00	600.00	3,512.86
Education,	9,712.89	9,451.22	7,491.08	9,292.98
Libraries,	442.36	171.82	419.24	145.18
Recreation,	—	—	—	—
Unclassified,	673.23	132.49	374.35	214.50
<i>Public service enterprises,</i>	<i>2,076.26</i>	<i>—</i>	<i>326.02</i>	<i>59.11</i>
Electric light,	—	—	326.02	—
Water,	2,076.26	—	—	—
All other,	—	—	—	59.11
<i>Cemeteries,</i>	<i>—</i>	<i>42.20</i>	<i>1,065.39</i>	<i>118.10</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,891.10	1,169.75	559.59	247.67
<i>Loans, general purposes,</i>	<i>491.10</i>	<i>1,169.75</i>	<i>432.68</i>	<i>247.67</i>
<i>Loans, public service enterprises,</i>	<i>1,400.00</i>	<i>—</i>	<i>136.91</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,344.72	1,675.55	9,072.64	7,124.81
<i>Departmental,</i>	<i>1,253.38</i>	<i>1,059.49</i>	<i>2,121.12</i>	<i>7,124.81</i>
General government,	—	662.15	430.68	268.00
Protection of persons and property,	357.00	—	637.00	—
Health and sanitation,	—	—	800.00	—
Highways,	896.38	397.34	253.44	3,596.30
Charities,	—	—	—	—
Education,	—	—	—	3,260.51
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>3,091.34</i>	<i>—</i>	<i>6,951.52</i>	<i>—</i>
Electric light,	—	—	6,951.52	—
Water,	3,091.34	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>616.06</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	11,000.00	11,550.00	12,600.00	4,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>1,600.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>2,050.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>9,500.00</i>	<i>9,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,151.62	528.00	1,426.93	266.90
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,151.62</i>	<i>528.00</i>	<i>1,426.93</i>	<i>266.90</i>
Refunds,	233.42	786.23	21.20	12.35
Agency, trust, and investment,	1,771.19	3,051.27	3,821.17	3,952.18
<i>Taxes and licenses for State,</i>	<i>1,210.00</i>	<i>1,480.25</i>	<i>2,025.00</i>	<i>1,430.00</i>
<i>Taxes for county,</i>	<i>561.19</i>	<i>786.74</i>	<i>1,066.00</i>	<i>1,259.77</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>164.28</i>	<i>730.17</i>	<i>429.08</i>
<i>All other,</i>	<i>—</i>	<i>630.00</i>	<i>—</i>	<i>833.33</i>
RECAPITULATION.				
Maintenance and interest,	\$20,272.02	\$17,823.97	\$20,618.48	\$24,159.30
Permanent debt (except from sinking funds),	1,000.00	2,050.00	1,600.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,344.72	1,675.55	9,072.64	7,124.81
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	2,000.00	—
Temporary loans,	10,000.00	9,500.00	9,000.00	4,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	2,385.04	1,314.23	1,448.13	279.25
Agency, trust, and investment,	1,771.19	3,051.27	3,821.17	3,952.18
Total payments,	\$39,772.97	\$35,415.02	\$47,560.42	\$39,515.54
Balance on hand, including funds,	3,992.82	1,101.45	1,161.94	6,891.59
GRAND TOTAL,	\$43,765.79	\$36,516.47	\$48,722.36	\$46,407.13

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 24.

RECEIPTS.	West Brookfield POPULATION 1,327	West Boylston POPULATION 1,270	Bedford POPULATION 1,231	Conway POPULATION 1,230
REVENUE.	\$24,104.09	\$36,545.08	\$42,023.99	\$18,609.55
General,	19,491.10	30,523.71	30,067.53	16,080.22
<i>Taxes,</i>	<i>17,451.03</i>	<i>28,068.50</i>	<i>26,324.21</i>	<i>11,963.33</i>
Property and poll,	16,375.84	24,906.56	22,974.52	11,434.56
Corporation, bank, etc.,	1,075.24	3,161.94	3,349.69	528.77
<i>Licenses and permits,</i>	<i>7.00</i>	<i>6.00</i>	<i>25.75</i>	<i>979.75</i>
<i>Fines and forfeits,</i>	<i>57.48</i>	—	<i>15.96</i>	<i>23.00</i>
<i>Grants and gifts,</i>	<i>1,975.54</i>	<i>2,449.21</i>	<i>3,703.61</i>	<i>3,114.14</i>
For expenses,	1,975.54	2,449.21	1,982.69	2,214.14
For outlays,	—	—	1,720.92	900.00
All other,	—	—	—	—
Commercial,	4,612.99	6,021.37	11,956.46	2,529.33
<i>Special assessments,</i>	—	<i>82.59</i>	<i>198.39</i>	—
To meet expenses,	—	82.59	198.39	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>372.27</i>	<i>608.15</i>	<i>728.82</i>	<i>87.83</i>
<i>Departmental,</i>	<i>3,114.85</i>	<i>3,626.43</i>	<i>6,546.45</i>	<i>2,358.65</i>
General government,	195.56	179.83	340.60	472.15
Protection of persons and property,	—	19.53	4,069.60	232.50
Health and sanitation,	—	6.10	—	—
Highways,	15.70	1.00	62.17	27.41
Charities,	1,551.56	2,785.71	1,864.44	946.59
Soldiers' benefits,	1,131.21	589.00	132.00	416.00
Education,	29.20	27.39	45.39	264.00
Libraries,	32.00	10.07	32.25	—
Recreation,	—	2.00	—	—
Unclassified,	159.62	5.80	—	—
<i>Public service enterprises,</i>	<i>5.35</i>	<i>1,259.73</i>	<i>3,082.74</i>	—
Electric light,	—	1,259.73	—	—
Water,	—	—	3,082.74	—
All other,	5.35	—	—	—
<i>Cemeteries,</i>	<i>30.00</i>	<i>25.00</i>	<i>255.75</i>	—
<i>Interest,</i>	<i>1,090.62</i>	<i>419.47</i>	<i>1,144.31</i>	<i>82.85</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	800.41	150.34	934.39	80.80
All other,	290.11	269.13	209.92	2.05
NON-REVENUE.	\$16,881.37	\$7,025.94	\$22,490.58	\$5,481.84
Offsets to outlays,	—	—	634.27	—
<i>Departmental,</i>	—	—	<i>6.40</i>	—
<i>Public service enterprises,</i>	—	—	<i>627.87</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	14,000.00	5,050.00	10,000.00	1,000.00
<i>Loans, general purposes,</i>	—	<i>50.00</i>	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>14,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	115.94	—	7,102.19	242.72
<i>From sinking funds,</i>	—	—	—	—
All other,	115.94	—	7,102.19	242.72
Refunds,	11.43	24.94	3.16	1,064.66
Agency, trust, and investment,	2,754.00	1,951.00	4,750.96	3,174.46
<i>Taxes and licenses for State,</i>	<i>1,430.00</i>	<i>1,155.00</i>	<i>1,980.25</i>	<i>1,902.78</i>
<i>Taxes for county,</i>	<i>924.00</i>	<i>746.00</i>	<i>1,264.17</i>	<i>1,271.68</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>400.00</i>	<i>50.00</i>	<i>1,506.54</i>	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$24,104.09	\$36,545.08	\$42,658.26	\$18,609.55
Premiums,	—	—	—	—
Municipal indebtedness,	14,000.00	5,050.00	10,000.00	1,000.00
Transfers and refunds,	127.37	24.94	7,105.35	1,307.38
Agency, trust, and investment,	2,754.00	1,951.00	4,750.96	3,174.46
Total receipts,	\$40,985.46	\$43,571.02	\$64,514.57	\$24,091.39
Balance on hand, including funds,	2,252.12	12,214.62	8,799.84	2,629.81
GRAND TOTAL,	\$43,237.58	\$55,785.64	\$73,314.41	\$26,721.20

Graded According to Population of 1910 — Continued.

GROUP 24.

PAYMENTS.	West Brookfield POPULATION 1,327	West Boylston POPULATION 1,270	Bedford POPULATION 1,231	Conway POPULATION 1,230
Maintenance,	\$19,762.65	\$29,300.76	\$28,936.42	\$14,247.16
<i>Departmental,</i>	19,413.23	27,079.70	27,597.33	14,242.66
General government,	2,259.46	2,407.52	2,048.97	1,068.84
Protection of persons and property,	1,413.78	860.45	8,371.36	348.46
Health and sanitation,	409.83	723.93	379.25	114.00
Highways,	2,386.23	4,097.17	5,546.34	3,290.66
Charities,	3,150.25	5,213.94	2,600.28	1,778.25
Soldiers' benefits,	1,344.38	925.00	168.00	414.00
Education,	6,649.97	11,836.80	7,048.11	7,138.45
Libraries,	1,075.15	369.03	1,059.38	—
Recreation,	227.37	244.55	13.10	—
Unclassified,	496.81	401.31	362.54	90.00
<i>Public service enterprises,</i>	2.62	2,031.01	578.72	—
Electric light,	—	2,031.01	—	—
Water,	—	—	578.72	—
All other,	2.62	—	—	—
<i>Cemeteries,</i>	346.80	190.05	760.37	4.50
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	554.30	712.58	3,199.65	286.55
<i>Loans, general purposes,</i>	489.50	172.58	799.65	286.55
<i>Loans, public service enterprises,</i>	—	540.00	2,400.00	—
<i>Loans, cemeteries,</i>	64.80	—	—	—
Outlays,	985.27	7,877.67	11,658.19	2,364.21
<i>Departmental,</i>	985.27	4,268.64	4,358.46	2,364.21
General government,	225.00	298.61	100.00	—
Protection of persons and property,	—	360.92	449.34	964.21
Health and sanitation,	—	930.19	—	—
Highways,	460.27	1,000.00	3,482.92	1,400.00
Charities,	—	—	160.20	—
Education,	—	1,678.92	—	—
Libraries,	—	—	—	—
Recreation,	300.00	—	166.00	—
Unclassified,	—	—	7,028.74	—
<i>Public service enterprises,</i>	—	3,609.03	—	—
Electric light,	—	3,609.03	—	—
Water,	—	—	7,028.74	—
All other,	—	—	270.99	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	14,060.00	6,000.00	13,000.00	2,800.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	2,080.00	1,000.00	3,000.00	1,800.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	12,000.00	5,000.00	10,000.00	1,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	115.94	—	7,102.19	242.72
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	115.94	—	7,102.19	242.72
Refunds,	11.43	24.94	3.16	1,064.66
Agency, trust, and investment,	2,854.00	1,993.34	5,757.66	3,174.46
<i>Taxes and licenses for State,</i>	1,430.00	1,155.00	1,980.25	1,902.78
<i>Taxes for county,</i>	924.00	746.00	1,264.17	1,271.68
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	500.00	92.34	2,513.24	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$20,316.95	\$30,013.34	\$32,136.07	\$14,533.71
Permanent debt (except from sinking funds),	2,060.00	1,000.00	3,000.00	1,800.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	985.27	7,877.67	11,658.19	2,364.21
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	12,000.00	5,000.00	10,000.00	1,000.00
Transfers (except to sinking funds) and refunds,	127.37	24.94	7,105.35	1,307.38
Agency, trust, and investment,	2,854.00	1,993.34	5,757.66	3,174.46
Total payments,	\$38,343.59	\$45,909.29	\$69,657.27	\$24,179.76
Balance on hand, including funds,	4,893.99	9,876.35	3,657.14	2,541.44
GRAND TOTAL,	\$43,237.58	\$55,785.64	\$73,314.41	\$26,721.20

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 25.

RECEIPTS.	Littleton POPULATION 1,229	Tisbury POPULATION 1,196	Edgartown POPULATION 1,191	Nahant POPULATION 1,184
REVENUE.	\$22,295.77	\$36,449.53	\$19,516.04	\$160,178.55
General,	18,496.07	22,822.21	17,800.28	142,096.70
<i>Taxes,</i>	<i>15,782.08</i>	<i>21,114.19</i>	<i>15,083.06</i>	<i>136,364.12</i>
Property and poll,	11,869.11	18,777.40	14,320.93	100,637.55
Corporation, bank, etc.,	912.97	2,336.79	762.13	35,726.57
<i>Licenses and permits,</i>	<i>2.00</i>	<i>42.00</i>	<i>254.75</i>	<i>4,919.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>40.81</i>	<i>660.00</i>
<i>Grants and gifts,</i>	<i>2,711.99</i>	<i>1,666.02</i>	<i>2,421.66</i>	<i>153.58</i>
For expenses,	2,238.99	1,666.02	2,071.66	153.58
For outlays,	473.00	—	350.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,799.70	13,627.32	1,715.76	18,081.85
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>497.27</i>
<i>Departmental,</i>	<i>2,353.06</i>	<i>1,298.93</i>	<i>1,615.76</i>	<i>482.40</i>
General government,	299.04	54.68	582.00	63.00
Protection of persons and property,	1,055.32	15.68	—	20.60
Health and sanitation,	—	—	—	—
Highways,	7.15	133.50	22.70	—
Charities,	464.10	281.57	102.64	—
Soldiers' benefits,	300.00	376.00	879.50	321.00
Education,	180.00	437.50	—	24.00
Libraries,	18.49	—	28.92	33.80
Recreation,	—	—	—	—
Unclassified,	28.96	—	—	20.00
<i>Public service enterprises,</i>	<i>—</i>	<i>11,931.06</i>	<i>100.00</i>	<i>11,771.06</i>
Electric light,	—	—	—	—
Water,	—	11,931.06	—	11,771.06
All other,	—	—	100.00	—
<i>Cemeteries,</i>	<i>257.75</i>	<i>206.75</i>	<i>—</i>	<i>1.00</i>
<i>Interest,</i>	<i>1,138.89</i>	<i>190.68</i>	<i>—</i>	<i>5,330.12</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,071.73	45.84	—	107.83
All other,	117.16	144.74	—	5,222.29
NON-REVENUE.	\$62,388.49	\$32,204.86	\$9,379.18	\$25,193.88
Offsets to outlays,	—	—	—	656.90
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>656.90</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	57,678.70	18,662.93	5,812.80	—
<i>Loans, general purposes,</i>	<i>380.00</i>	<i>13,400.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>233.67</i>	<i>812.80</i>	<i>—</i>
<i>Premiums,</i>	<i>2,298.70</i>	<i>29.36</i>	<i>—</i>	<i>—</i>
Transfers,	853.36	7,949.00	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>853.36</i>	<i>7,949.00</i>	<i>—</i>	<i>—</i>
Refunds,	863.07	152.49	16.25	33.00
Agency, trust, and investment,	2,993.36	5,440.44	3,550.13	24,503.98
<i>Taxes and licenses for State,</i>	<i>1,595.00</i>	<i>2,858.62</i>	<i>1,804.68</i>	<i>11,885.00</i>
<i>Taxes for county,</i>	<i>1,018.36</i>	<i>2,181.82</i>	<i>1,745.45</i>	<i>11,108.81</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>380.00</i>	<i>400.00</i>	<i>—</i>	<i>1,510.17</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,295.77	\$36,449.53	\$19,516.04	\$160,835.45
Premiums,	2,298.70	29.36	—	—
Municipal indebtedness,	55,380.00	18,633.57	5,812.80	—
Transfers and refunds,	1,716.43	8,101.49	16.25	33.00
Agency, trust, and investment,	2,993.36	5,440.44	3,550.13	24,503.98
Total receipts,	\$84,684.26	\$68,654.39	\$28,895.22	\$185,372.43
Balance on hand, including funds,	6,034.12	2,228.64	2,489.25	97,887.22
GRAND TOTAL,	\$90,718.38	\$70,883.03	\$31,384.47	\$283,259.65

Graded According to Population of 1910 — Continued.

GROUP 25.

PAYMENTS.	Littleton POPULATION 1,229	Tisbury POPULATION 1,196	Edgartown POPULATION 1,191	Nahant POPULATION 1,184
Maintenance,	\$18,039.67	\$21,602.36	\$19,008.79	\$76,889.69
<i>Departmental,</i>	<i>17,396.11</i>	<i>18,083.31</i>	<i>18,775.29</i>	<i>71,049.55</i>
General government,	1,110.55	1,816.59	1,938.23	8,537.72
Protection of persons and property,	2,009.29	2,504.17	3,185.31	17,133.94
Health and sanitation,	197.75	311.30	351.90	4,186.00
Highways,	2,072.03	4,090.61	2,761.11	22,925.32
Charities,	1,014.71	1,041.72	2,768.31	213.52
Soldiers' benefits,	228.00	371.60	960.00	356.00
Education,	9,053.09	7,649.82	6,122.76	9,173.90
Libraries,	1,212.80	200.00	412.27	2,910.43
Recreation,	8.50	—	96.00	3,649.92
Unclassified,	489.39	97.50	179.40	1,962.60
<i>Public service enterprises,</i>	<i>—</i>	<i>3,267.49</i>	<i>—</i>	<i>4,421.92</i>
Electric light,	—	—	—	—
Water,	—	3,267.49	—	4,421.92
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>638.56</i>	<i>251.56</i>	<i>233.50</i>	<i>1,418.42</i>
<i>Administration of trust funds,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	647.10	5,761.74	327.43	7,586.75
<i>Loans, general purposes,</i>	<i>647.10</i>	<i>621.74</i>	<i>327.43</i>	<i>4,365.11</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>5,140.00</i>	<i>—</i>	<i>3,221.64</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	44,150.97	2,376.19	659.83	35,035.51
<i>Departmental,</i>	<i>1,152.38</i>	<i>1,848.95</i>	<i>659.83</i>	<i>24,769.55</i>
General government,	57.68	39.81	—	21,679.55
Protection of persons and property,	—	41.93	309.83	—
Health and sanitation,	—	—	—	—
Highways,	986.50	1,523.67	350.00	3,090.00
Charities,	—	—	—	—
Education,	—	243.54	—	—
Libraries,	108.20	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>42,998.59</i>	<i>527.24</i>	<i>—</i>	<i>10,265.96</i>
Electric light,	—	—	—	—
Water,	42,998.59	527.24	—	10,265.96
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	17,087.36	6,222.98	2,622.94
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>2,000.00</i>	<i>800.00</i>	<i>2,622.94</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>14,500.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>587.36</i>	<i>422.98</i>	<i>—</i>
Transfers,	853.36	7,949.00	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>853.36</i>	<i>7,949.00</i>	<i>—</i>	<i>—</i>
Refunds,	863.07	152.49	16.25	33.00
Agency, trust, and investment,	3,199.42	5,342.53	3,550.13	70,954.81
<i>Taxes and licenses for State,</i>	<i>1,595.00</i>	<i>2,858.62</i>	<i>1,804.68</i>	<i>11,885.00</i>
<i>Taxes for county,</i>	<i>1,018.36</i>	<i>2,181.82</i>	<i>1,745.45</i>	<i>11,103.81</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>586.06</i>	<i>302.09</i>	<i>—</i>	<i>47,961.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$18,686.77	\$27,364.10	\$19,336.22	\$84,476.44
Permanent debt (except from sinking funds),	—	2,000.00	800.00	2,622.94
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	44,150.97	2,376.19	659.83	35,035.51
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	15,087.36	5,422.98	—
Transfers (except to sinking funds) and refunds,	1,716.43	8,101.49	16.25	33.00
Agency, trust, and investment,	3,199.42	5,342.53	3,550.13	70,954.81
Total payments,	\$72,753.59	\$60,271.67	\$29,785.41	\$193,122.70
Balance on hand, including funds,	17,964.79	10,611.36	1,599.06	90,136.95
GRAND TOTAL,	\$90,718.38	\$70,883.03	\$31,384.47	\$283,259.65

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 26.

RECEIPTS.	Topsfield POPULATION 1,174	Erving POPULATION 1,148	Lakeville POPULATION 1,141	Middleton POPULATION 1,129
REVENUE.	\$26,525.12	\$18,511.17	\$20,201.53	\$15,104.66
General,	21,193.14	16,699.77	16,575.97	11,380.88
<i>Taxes,</i>	<i>18,261.57</i>	<i>14,110.17</i>	<i>11,833.69</i>	<i>8,618.90</i>
Property and poll,	15,038.01	9,525.07	8,254.59	7,226.78
Corporation, bank, etc.,	3,223.56	4,585.10	3,579.10	1,392.12
<i>Licenses and permits,</i>	<i>8.75</i>	<i>753.00</i>	<i>15.00</i>	<i>9.75</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>5.00</i>	<i>30.00</i>	<i>126.01</i>
<i>Grants and gifts,</i>	<i>2,922.82</i>	<i>1,831.60</i>	<i>4,697.28</i>	<i>2,626.22</i>
For expenses,	1,217.46	1,817.08	3,197.28	2,626.22
For outlays,	1,705.36	14.52	1,500.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,331.98	1,811.40	3,625.56	3,723.78
<i>Special assessments,</i>	<i>1,803.60</i>	<i>89.54</i>	<i>24.43</i>	<i>—</i>
To meet expenses,	1,803.60	73.29	24.43	—
To meet outlays,	—	16.25	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>2,582.66</i>	<i>671.32</i>
<i>Departmental,</i>	<i>2,258.20</i>	<i>1,592.80</i>	<i>730.44</i>	<i>1,957.89</i>
General government,	103.50	595.50	4.00	121.30
Protection of persons and property,	1,137.71	335.30	—	580.81
Health and sanitation,	—	—	—	—
Highways,	10.76	12.50	5.00	6.35
Charities,	81.42	128.07	39.50	41.00
Soldiers' benefits,	\$29.00	343.00	628.07	191.50
Education,	79.50	168.62	40.50	194.00
Libraries,	7.81	1.61	13.37	16.00
Recreation,	—	—	—	—
Unclassified,	8.50	8.20	—	26.93
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>15.00</i>	<i>—</i>	<i>113.66</i>
<i>Interest,</i>	<i>1,270.18</i>	<i>114.06</i>	<i>288.03</i>	<i>980.91</i>
On sinking funds,	—	104.70	—	—
On trust and investment funds,	1,165.38	9.36	194.52	954.39
All other,	104.80	—	93.51	26.52
NON-REVENUE.	\$14,218.93	\$9,227.81	\$18,752.16	\$14,296.15
Offsets to outlays,	2,000.00	—	8,924.90	800.00
<i>Departmental,</i>	<i>2,000.00</i>	<i>—</i>	<i>8,924.90</i>	<i>800.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,009.56	—	7,775.00	9,875.00
<i>Loans, general purposes,</i>	<i>9.56</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>—</i>	<i>7,775.00</i>	<i>9,875.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	761.76	5,745.90	—	998.47
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	761.76	5,745.90	—	998.47
Refunds,	354.97	28.51	6.71	69.92
Agency, trust, and investment,	4,092.64	3,453.40	2,045.55	2,552.76
<i>Taxes and licenses for State,</i>	<i>1,925.25</i>	<i>1,735.00</i>	<i>1,045.00</i>	<i>1,210.25</i>
<i>Taxes for county,</i>	<i>1,963.39</i>	<i>1,716.76</i>	<i>920.60</i>	<i>1,143.51</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>204.00</i>	<i>1.64</i>	<i>79.95</i>	<i>199.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$28,525.12	\$18,511.17	\$29,126.43	\$15,904.66
Premiums,	—	—	—	—
Municipal indebtedness,	7,009.56	—	7,775.00	9,875.00
Transfers and refunds,	1,116.73	5,774.41	6.71	1,068.39
Agency, trust, and investment,	4,092.64	3,453.40	2,045.55	2,552.76
Total receipts,	\$40,744.05	\$27,738.98	\$38,953.69	\$29,400.81
<i>Balance on hand, including funds,</i>	<i>6,223.60</i>	<i>6,964.74</i>	<i>3,300.19</i>	<i>3,562.96</i>
GRAND TOTAL,	\$46,967.65	\$34,703.72	\$42,253.88	\$32,963.77

Graded According to Population of 1910 — Continued.

GROUP 26.

PAYMENTS.	Topsfield POPULATION 1,174	Erving POPULATION 1,148	Lakeville POPULATION 1,141	Middleton POPULATION 1,129
Maintenance,	\$16,502.45	\$12,498.16	\$11,863.98	\$16,298.38
<i>Departmental,</i>	<i>16,202.70</i>	<i>12,434.06</i>	<i>11,589.51</i>	<i>15,887.82</i>
General government,	1,539.82	1,685.93	1,320.08	1,636.24
Protection of persons and property,	2,830.21	721.92	450.06	2,645.28
Health and sanitation,	147.65	136.78	88.00	113.40
Highways,	2,698.96	1,386.12	1,685.77	2,936.49
Charities,	2,024.43	1,042.31	657.33	458.55
Soldiers' benefits,	746.00	1,039.86	757.42	1,457.23
Education,	5,269.55	6,139.56	6,167.81	5,735.38
Libraries,	514.85	119.53	348.04	734.87
Recreation,	88.46	—	—	7.00
Unclassified,	342.77	162.00	115.00	163.38
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>28.40</i>
Electric light,	—	—	—	—
Water,	—	—	—	28.40
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>296.75</i>	<i>64.10</i>	<i>274.47</i>	<i>377.16</i>
<i>Administration of trust funds,</i>	<i>3.00</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
Interest,	499.26	535.56	450.85	413.43
<i>Loans, general purposes,</i>	<i>499.26</i>	<i>535.56</i>	<i>450.85</i>	<i>413.43</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,168.54	2,122.13	14,845.87	3,036.22
<i>Departmental,</i>	<i>4,538.14</i>	<i>1,202.13</i>	<i>14,845.87</i>	<i>1,029.91</i>
General government,	—	—	135.00	—
Protection of persons and property,	—	600.00	—	—
Health and sanitation,	—	—	—	—
Highways,	4,538.14	402.13	14,710.87	892.31
Charities,	—	—	—	—
Education,	—	—	—	137.60
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	200.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,006.31</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,006.31
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>630.40</i>	<i>920.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,000.00	3,000.00	9,775.00	7,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>3,000.00</i>	<i>2,000.00</i>	<i>200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>—</i>	<i>7,775.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	761.76	5,745.90	—	998.47
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>73.29</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>761.76</i>	<i>5,672.61</i>	<i>—</i>	<i>998.47</i>
Refunds,	354.97	28.51	6.71	69.92
Agency, trust, and investment,	4,416.57	3,629.75	1,965.60	2,608.68
<i>Taxes and licenses for State,</i>	<i>1,925.25</i>	<i>1,735.00</i>	<i>1,045.00</i>	<i>1,210.25</i>
<i>Taxes for county,</i>	<i>1,963.39</i>	<i>1,716.76</i>	<i>920.60</i>	<i>1,143.51</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>527.93</i>	<i>177.99</i>	<i>—</i>	<i>254.92</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$17,001.71	\$13,033.72	\$12,314.83	\$16,711.81
Permanent debt (except from sinking funds),	—	3,000.00	2,000.00	200.00
Sinking fund requirements from revenue,	—	73.29	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	5,168.54	2,122.13	14,845.87	3,036.22
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,000.00	—	7,775.00	7,000.00
Transfers (except to sinking funds) and refunds,	1,116.73	5,701.12	6.71	1,068.39
Agency, trust, and investment,	4,416.57	3,629.75	1,965.60	2,608.68
Total payments,	\$34,703.55	\$27,560.01	\$38,908.01	\$30,625.10
Balance on hand, including funds,	12,264.10	7,143.71	3,345.87	2,338.67
GRAND TOTAL,	\$46,967.65	\$34,703.72	\$42,253.88	\$32,963.77

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 27.

RECEIPTS.	New Marlborough POPULATION 1,124	Sudbury POPULATION 1,120	Hinsdale POPULATION 1,116	Rochester POPULATION 1,090
REVENUE.	\$14,463.03	\$27,405.00	\$14,934.05	\$14,626.57
General,	13,286.67	21,350.10	12,773.02	13,412.28
<i>Taxes,</i>	<i>10,329.44</i>	<i>18,989.42</i>	<i>9,592.34</i>	<i>9,829.90</i>
Property and poll,	10,280.05	17,701.42	9,175.15	8,694.99
Corporation, bank, etc.,	49.39	1,288.00	417.19	1,134.91
<i>Licenses and permits,</i>	<i>7.00</i>	<i>—</i>	<i>750.75</i>	<i>12.00</i>
<i>Fines and forfeits,</i>	<i>135.90</i>	<i>3.19</i>	<i>5.64</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,814.33</i>	<i>2,357.49</i>	<i>2,424.29</i>	<i>3,570.38</i>
For expenses,	2,150.19	2,107.49	2,424.29	2,720.38
For outlays,	664.14	250.00	—	850.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,176.36	6,054.90	2,161.03	1,214.29
<i>Special assessments,</i>	<i>—</i>	<i>675.01</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	675.01	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>213.31</i>	<i>7.86</i>
<i>Departmental,</i>	<i>1,112.50</i>	<i>3,229.51</i>	<i>1,813.15</i>	<i>826.06</i>
General government,	161.50	33.00	257.50	30.00
Protection of persons and property,	10.00	1,380.29	15.00	—
Health and sanitation,	—	—	—	—
Highways,	—	—	6.97	19.40
Charities,	50.00	1,266.37	673.68	13.42
Soldiers' benefits,	891.00	428.00	688.00	565.00
Education,	—	96.00	164.00	185.25
Libraries,	—	25.85	6.00	12.99
Recreation,	—	—	—	—
Unclassified,	—	—	2.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>125.00</i>	<i>—</i>
<i>Interest,</i>	<i>63.86</i>	<i>2,160.38</i>	<i>9.07</i>	<i>330.37</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	63.86	1,877.93	—	372.22
All other,	—	272.45	9.07	8.15
NON-REVENUE.	\$11,647.34	\$91,818.58	\$11,899.49	\$4,798.47
Offsets to outlays,	500.00	1,200.00	1,346.02	—
<i>Departmental,</i>	<i>500.00</i>	<i>1,200.00</i>	<i>1,346.02</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,000.00	42,114.33	4,000.00	2,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>26,453.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>15,000.00</i>	<i>4,000.00</i>	<i>2,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>661.33</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,790.31	3,440.67	4,337.44	250.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,790.31</i>	<i>3,440.67</i>	<i>4,337.44</i>	<i>250.00</i>
Refunds,	8.25	594.48	69.54	686.32
Agency, trust, and investment,	2,348.78	44,469.10	2,146.49	1,862.15
<i>Taxes and licenses for State,</i>	<i>1,045.00</i>	<i>1,815.00</i>	<i>1,185.25</i>	<i>990.00</i>
<i>Taxes for county,</i>	<i>1,074.33</i>	<i>1,168.83</i>	<i>961.24</i>	<i>872.15</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>229.45</i>	<i>41,495.27</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$14,963.03	\$28,605.00	\$16,280.07	\$14,626.57
Premiums,	—	661.33	—	—
Municipal indebtedness,	7,000.00	41,453.00	4,000.00	2,000.00
Transfers and refunds,	1,798.56	4,035.15	4,406.98	936.32
Agency, trust, and investment,	2,348.78	44,469.10	2,146.49	1,862.15
Total receipts,	\$26,110.37	\$119,223.58	\$26,832.54	\$19,425.04
<i>Balance on hand, including funds,</i>	<i>164.64</i>	<i>3,712.41</i>	<i>510.48</i>	<i>3,335.13</i>
GRAND TOTAL,	\$26,275.01	\$122,935.99	\$27,344.02	\$22,760.17

Graded According to Population of 1910 — Continued.

GROUP 27.

PAYMENTS.	New Marlborough POPULATION 1,124	Sudbury POPULATION 1,120	Hinsdale POPULATION 1,116	Rochester POPULATION 1,090
Maintenance,	\$13,313.81	\$26,938.36	\$13,069.79	\$12,014.31
<i>Departmental,</i>	<i>13,264.81</i>	<i>26,712.18</i>	<i>12,980.29</i>	<i>11,948.71</i>
General government,	1,679.73	2,979.51	1,109.30	860.46
Protection of persons and property,	170.85	4,003.33	183.77	525.25
Health and sanitation,	167.25	304.60	143.25	212.89
Highways,	3,461.96	4,788.02	2,372.06	2,345.39
Charities,	763.58	2,984.09	1,614.70	276.71
Soldiers' benefits,	695.00	390.00	675.00	716.00
Education,	6,141.69	9,792.20	6,539.45	6,651.79
Libraries,	25.00	791.42	222.56	298.17
Recreation,	25.00	50.00	—	4.50
Unclassified,	134.75	629.01	120.20	57.55
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>49.00</i>	<i>99.30</i>	<i>89.50</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>176.88</i>	<i>—</i>	<i>65.60</i>
Interest,	524.58	1,658.53	96.68	21.50
<i>Loans, general purposes,</i>	<i>524.58</i>	<i>1,658.53</i>	<i>96.68</i>	<i>21.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,559.74	630.95	1,548.74	4,844.20
<i>Departmental,</i>	<i>1,539.74</i>	<i>630.95</i>	<i>1,548.74</i>	<i>4,844.20</i>
General government,	—	—	57.57	—
Protection of persons and property,	—	500.00	—	48.00
Health and sanitation,	—	—	15.15	—
Highways,	1,539.74	—	1,346.02	2,070.14
Charities,	—	15.95	—	—
Education,	—	—	130.00	2,726.06
Libraries,	—	115.00	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,000.00	37,906.00	5,200.00	2,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>1,453.00</i>	<i>1,200.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>26,453.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,500.00</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,790.31	3,440.67	4,337.44	250.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,790.31</i>	<i>3,440.67</i>	<i>4,337.44</i>	<i>250.00</i>
Refunds,	8.25	594.48	69.54	686.32
Agency, trust, and investment,	2,122.33	44,463.70	2,146.49	1,862.15
<i>Taxes and licenses for State,</i>	<i>1,045.00</i>	<i>1,815.00</i>	<i>1,185.25</i>	<i>990.00</i>
<i>Taxes for county,</i>	<i>1,074.33</i>	<i>1,168.83</i>	<i>961.24</i>	<i>872.15</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3.00</i>	<i>41,489.87</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$13,838.39	\$28,646.89	\$13,166.47	\$12,035.81
Permanent debt (except from sinking funds),	500.00	1,453.00	1,200.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,559.74	630.95	1,548.74	4,844.20
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	26,453.00	—	—
Temporary loans,	5,500.00	10,000.00	4,000.00	2,000.00
Transfers (except to sinking funds) and refunds,	1,798.56	4,035.15	4,406.98	936.32
Agency, trust, and investment,	2,122.33	44,463.70	2,146.49	1,862.15
Total payments,	\$25,319.02	\$115,692.69	\$26,468.68	\$21,678.48
Balance on hand, including funds,	955.99	7,253.30	875.34	1,081.69
GRAND TOTAL,	\$26,275.01	\$122,935.99	\$27,344.02	\$22,760.17

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 28.

RECEIPTS.	Longmeadow POPULATION 1,034	Oak Bluffs POPULATION 1,084	Orleans POPULATION 1,077	North Reading POPULATION 1,059
REVENUE.	\$35,563.82	\$36,284.34	\$19,509.25	\$30,960.20
General,	25,721.16	34,719.45	17,746.39	19,536.92
<i>Taxes,</i>	<i>24,404.67</i>	<i>32,397.68</i>	<i>15,528.69</i>	<i>12,862.51</i>
Property and poll,	18,227.84	32,127.50	5,226.15	11,420.78
Corporation, bank, etc.,	6,176.73	270.18	10,302.54	1,441.73
<i>Licenses and permits,</i>	<i>1.00</i>	<i>1,653.50</i>	<i>8.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>37.77</i>	<i>—</i>	<i>79.00</i>
<i>Grants and gifts,</i>	<i>1,315.59</i>	<i>630.50</i>	<i>2,209.70</i>	<i>6,595.41</i>
For expenses,	1,315.59	630.50	2,209.70	3,236.86
For outlays,	—	—	—	3,358.55
All other,	—	—	—	—
Commercial,	9,842.66	1,564.89	1,762.86	11,423.28
<i>Special assessments,</i>	<i>1,755.22</i>	<i>—</i>	<i>68.77</i>	<i>522.03</i>
To meet expenses,	—	—	68.77	522.03
To meet outlays,	1,755.22	—	—	—
<i>Privileges,</i>	<i>1,493.69</i>	<i>—</i>	<i>—</i>	<i>682.07</i>
<i>Departmental,</i>	<i>159.50</i>	<i>1,344.63</i>	<i>1,376.85</i>	<i>9,522.21</i>
General government,	—	50.00	308.38	84.00
Protection of persons and property,	34.50	31.90	35.73	2,410.13
Health and sanitation,	—	10.00	—	—
Highways,	—	87.00	—	73.06
Charities,	—	318.75	6.00	5,257.56
Soldiers' benefits,	113.00	541.00	461.00	1,618.00
Education,	—	—	547.20	57.00
Libraries,	—	265.98	18.54	12.76
Recreation,	12.00	—	—	—
Unclassified,	—	40.00	—	9.70
<i>Public service enterprises,</i>	<i>5,457.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	5,457.68	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>30.00</i>	<i>—</i>	<i>22.00</i>
<i>Interest,</i>	<i>976.57</i>	<i>190.26</i>	<i>317.24</i>	<i>674.97</i>
On sinking funds,	604.16	—	—	—
On trust and investment funds,	—	—	206.00	492.77
All other,	372.41	190.26	111.24	182.20
NON-REVENUE.	\$49,331.30	\$20,840.72	\$7,621.16	\$15,426.06
Offsets to outlays,	1,260.23	—	—	—
<i>Departmental,</i>	<i>461.17</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>799.06</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	44,005.61	15,122.39	5,500.00	12,138.91
<i>Loans, general purposes,</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>14,850.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>10,950.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>15,000.00</i>	<i>5,500.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>100.00</i>	<i>122.39</i>	<i>—</i>	<i>2,138.91</i>
<i>Premiums,</i>	<i>105.61</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	600.00	340.00	—	986.43
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	600.00	340.00	—	986.43
Refunds,	44.30	18.03	57.09	158.90
Agency, trust, and investment,	3,421.16	5,360.30	2,064.07	2,141.82
<i>Taxes and licenses for State,</i>	<i>2,035.00</i>	<i>2,920.50</i>	<i>1,045.00</i>	<i>1,045.00</i>
<i>Taxes for county,</i>	<i>1,386.16</i>	<i>2,400.00</i>	<i>1,019.07</i>	<i>667.20</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>39.80</i>	<i>—</i>	<i>429.62</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$36,824.05	\$36,284.34	\$19,509.25	\$30,960.20
Premiums,	105.61	—	—	—
Municipal indebtedness,	43,900.00	15,122.39	5,500.00	12,138.91
Transfers and refunds,	644.30	358.03	57.09	1,145.33
Agency, trust, and investment,	3,421.16	5,360.30	2,064.07	2,141.82
Total receipts,	\$84,895.12	\$57,125.06	\$27,130.41	\$46,386.26
Balance on hand, including funds,	2,358.70	2,853.38	277.79	479.55
GRAND TOTAL,	\$87,253.82	\$59,978.44	\$27,408.20	\$46,865.81

Graded According to Population of 1910 — Continued.

GROUP 28.

PAYMENTS.	Longmeadow POPULATION 1,084	Oak Bluffs POPULATION 1,084	Orleans POPULATION 1,077	North Reading POPULATION 1,059
Maintenance,	\$22,022.55	\$28,438.04	\$12,023.80	\$26,153.06
<i>Departmental,</i>	18,822.74	28,070.06	12,004.80	25,957.41
General government,	2,138.91	1,869.18	1,134.94	1,840.96
Protection of persons and property,	2,020.44	5,044.10	299.01	4,248.47
Health and sanitation,	842.31	1,181.85	171.83	616.08
Highways,	4,183.26	8,336.44	1,557.42	3,309.96
Charities,	658.32	2,239.74	779.74	6,086.25
Soldiers' benefits,	96.00	588.00	435.50	1,763.00
Education,	7,740.23	6,452.41	7,128.95	7,003.27
Libraries,	558.67	727.57	437.91	314.87
Recreation,	403.87	879.03	—	14.21
Unclassified,	180.73	751.74	59.50	760.34
<i>Public service enterprises,</i>	3,199.81	—	—	—
Electric light,	—	—	—	—
Water,	3,199.81	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	367.98	19.00	195.65
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	2,564.33	870.44	488.95	673.10
<i>Loans, general purposes,</i>	1,202.53	870.44	488.95	673.10
<i>Loans, public service enterprises,</i>	1,362.00	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	27,864.02	2,288.55	1,108.50	6,954.28
<i>Departmental,</i>	15,015.32	2,288.55	1,108.50	6,954.28
General government,	49.67	—	—	997.64
Protection of persons and property,	—	—	—	—
Health and sanitation,	7,935.32	68.05	—	—
Highways,	5,515.05	2,220.50	1,108.50	5,956.64
Charities,	—	—	—	—
Education,	1,515.28	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	12,848.70	—	—	—
Electric light,	—	—	—	—
Water,	12,848.70	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	27,450.00	18,068.98	7,300.00	10,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	1,500.00	3,000.00	1,800.00	—
<i>Bonds refunded, current year,</i>	10,950.00	—	—	—
<i>Temporary loans (including tax loans),</i>	15,000.00	15,000.00	5,500.00	10,000.00
<i>Warrants or orders, previous years,</i>	—	68.98	—	—
Transfers,	600.00	340.00	—	986.43
<i>To sinking funds from revenue,</i>	600.00	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	—	340.00	—	986.43
Refunds,	44.30	18.03	57.09	158.90
Agency, trust, and investment,	4,621.15	5,360.30	2,064.07	1,726.54
<i>Taxes and licenses for State,</i>	2,035.00	2,920.50	1,045.00	1,045.00
<i>Taxes for county,</i>	1,386.16	2,400.00	1,019.07	667.20
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	1,200.00	39.80	—	14.34
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$24,586.88	\$29,308.48	\$12,512.75	\$26,826.16
Permanent debt (except from sinking funds),	1,500.00	3,000.00	1,800.00	—
Sinking fund requirements from revenue,	600.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	27,864.02	2,288.55	1,108.50	6,954.28
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	10,950.00	—	—	—
Temporary loans,	15,000.00	15,068.98	5,500.00	10,000.00
Transfers (except to sinking funds) and refunds,	44.30	358.03	57.09	1,145.33
Agency, trust, and investment,	4,621.16	5,360.30	2,064.07	1,726.54
Total payments,	\$85,166.36	\$55,384.34	\$23,042.41	\$46,652.31
Balance on hand, including funds,	2,087.46	4,594.10	4,365.79	213.50
GRAND TOTAL,	\$87,253.82	\$59,978.44	\$27,408.20	\$46,865.81

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 29.

RECEIPTS.	Sunderland POPULATION 1,047	Harvard POPULATION 1,034	Wellfleet POPULATION 1,022	Wenham POPULATION 1,010
REVENUE.	\$12,059.32	\$26,408.34	\$18,831.25	\$27,849.78
General,	10,185.13	20,117.53	17,486.40	21,101.25
<i>Taxes,</i>	<i>7,696.57</i>	<i>18,259.13</i>	<i>16,298.77</i>	<i>20,370.22</i>
Property and poll,	5,901.43	14,518.26	16,107.97	15,591.53
Corporation, bank, etc.,	1,795.14	3,740.87	190.80	4,778.69
<i>Licenses and permits,</i>	<i>—</i>	<i>2.00</i>	<i>10.00</i>	<i>16.75</i>
<i>Fines and forfeits,</i>	<i>105.00</i>	<i>8.81</i>	<i>85.00</i>	<i>5.00</i>
<i>Grants and gifts,</i>	<i>2,383.56</i>	<i>1,847.59</i>	<i>1,092.63</i>	<i>709.28</i>
For expenses,	2,383.56	1,847.59	1,092.63	709.28
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,874.19	6,290.81	1,344.85	6,748.53
<i>Special assessments,</i>	<i>192.10</i>	<i>164.47</i>	<i>10.60</i>	<i>—</i>
To meet expenses,	106.53	164.47	10.50	—
To meet outlays,	85.57	—	—	—
<i>Privileges,</i>	<i>676.76</i>	<i>—</i>	<i>110.00</i>	<i>413.29</i>
<i>Departmental,</i>	<i>749.02</i>	<i>3,452.49</i>	<i>621.30</i>	<i>5,727.69</i>
General government,	41.99	144.50	—	48.50
Protection of persons and property,	—	1,447.80	9.25	1,784.30
Health and sanitation,	—	—	—	—
Highways,	572.82	3.00	6.30	—
Charities,	—	1,492.29	223.00	—
Soldiers' benefits,	48.00	293.00	332.00	1,143.00
Education,	61.00	6.65	34.00	25.00
Libraries,	1.24	16.04	15.43	23.50
Recreation,	—	—	—	—
Unclassified,	23.97	49.21	1.32	2,703.39
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>160.60</i>	<i>8.95</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	160.50	8.95
<i>Cemeteries,</i>	<i>—</i>	<i>75.00</i>	<i>—</i>	<i>60.00</i>
<i>Interest,</i>	<i>256.31</i>	<i>2,598.85</i>	<i>442.55</i>	<i>538.60</i>
On sinking funds,	—	—	220.77	—
On trust and investment funds,	168.88	2,479.40	170.00	397.56
All other,	87.43	119.45	51.78	141.04
NON-REVENUE.	\$4,824.72	\$8,138.88	\$38,292.51	\$13,455.25
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,500.00	3,000.00	13,865.13	5,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>365.13</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>3,000.00</i>	<i>13,500.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	423.84	683.55	10,534.30	220.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>All other,</i>	<i>423.84</i>	<i>683.55</i>	<i>534.30</i>	<i>220.50</i>
Refunds,	—	28.04	769.94	1.75
Agency, trust, and investment,	2,900.88	4,427.29	13,123.14	8,233.00
<i>Taxes and licenses for State,</i>	<i>825.00</i>	<i>1,870.00</i>	<i>1,705.00</i>	<i>3,630.25</i>
<i>Taxes for county,</i>	<i>953.76</i>	<i>1,208.00</i>	<i>1,662.69</i>	<i>3,827.75</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,122.12</i>	<i>1,349.29</i>	<i>9,755.45</i>	<i>775.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,059.32	\$26,408.34	\$18,831.25	\$27,849.78
Premiums,	—	—	—	—
Municipal indebtedness,	1,500.00	3,000.00	13,865.13	5,000.00
Transfers and refunds,	423.84	711.59	11,304.24	222.25
Agency, trust, and investment,	2,900.88	4,427.29	13,123.14	8,233.00
Total receipts,	\$16,884.04	\$34,547.22	\$57,123.76	\$41,305.03
<i>Balance on hand, including funds,</i>	<i>2,207.42</i>	<i>3,433.55</i>	<i>729.13</i>	<i>8,685.49</i>
GRAND TOTAL,	\$19,091.46	\$37,980.77	\$57,852.89	\$49,990.52

Graded According to Population of 1910 — Continued.

GROUP 29.

PAYMENTS.	Sunderland POPULATION 1,047	Harvard POPULATION 1,034	Wellfleet POPULATION 1,022	Wenham POPULATION 1,010
Maintenance,	\$10,413.62	\$20,215.42	\$14,281.35	\$21,929.12
<i>Departmental,</i>	<i>10,376.62</i>	<i>19,492.39</i>	<i>14,076.23</i>	<i>21,436.04</i>
General government,	574.49	1,929.15	2,865.99	1,238.70
Protection of persons and property,	147.08	2,612.82	867.28	4,003.92
Health and sanitation,	116.20	303.32	53.05	282.19
Highways,	1,546.11	2,390.00	2,824.03	5,526.50
Charities,	54.25	2,129.72	1,164.73	783.00
Soldiers' benefits,	126.00	552.00	510.00	1,202.00
Education,	7,195.98	7,530.13	5,174.57	7,448.95
Libraries,	563.31	1,197.26	247.85	497.58
Recreation,	—	617.07	52.01	101.80
Unclassified,	53.20	230.92	315.72	351.40
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>83.94</i>	<i>95.52</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	83.94	95.52
<i>Cemeteries,</i>	<i>—</i>	<i>723.03</i>	<i>122.18</i>	<i>397.56</i>
<i>Administration of trust funds,</i>	<i>37.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	144.02	160.00	1,279.44	293.88
<i>Loans, general purposes,</i>	<i>144.02</i>	<i>160.00</i>	<i>1,279.44</i>	<i>293.88</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,009.81	1,420.63	2,429.32	85.00
<i>Departmental,</i>	<i>1,009.81</i>	<i>1,392.38</i>	<i>2,429.32</i>	<i>85.00</i>
General government,	—	369.00	—	—
Protection of persons and property,	—	—	26.95	—
Health and sanitation,	—	—	2,124.44	—
Highways,	1,009.81	1,023.38	277.93	85.00
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>28.25</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,225.00	4,000.00	24,500.00	6,475.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,725.00</i>	<i>1,000.00</i>	<i>3,500.00</i>	<i>1,475.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>3,000.00</i>	<i>11,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	423.84	683.55	10,534.30	220.50
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>246.28</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>423.84</i>	<i>683.55</i>	<i>10,288.02</i>	<i>220.50</i>
Refunds,	—	28.04	769.94	1.75
Agency, trust, and investment,	2,888.76	4,753.13	3,732.82	8,860.33
<i>Taxes and licenses for State,</i>	<i>825.00</i>	<i>1,870.00</i>	<i>1,705.00</i>	<i>3,630.25</i>
<i>Taxes for county,</i>	<i>953.76</i>	<i>1,208.00</i>	<i>1,662.69</i>	<i>3,827.75</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,110.00</i>	<i>1,675.13</i>	<i>365.13</i>	<i>1,402.33</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$10,557.64	\$20,375.42	\$15,560.79	\$22,223.00
Permanent debt (except from sinking funds),	1,725.00	1,000.00	3,500.00	1,475.00
Sinking fund requirements from revenue,	—	—	246.28	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,009.81	1,420.63	2,429.32	85.00
Permanent debt from sinking funds,	—	—	10,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	3,000.00	11,000.00	5,000.00
Transfers (except to sinking funds) and refunds,	423.84	711.59	11,057.96	222.25
Agency, trust, and investment,	2,888.76	4,753.13	3,732.82	8,860.33
Total payments,	\$18,105.05	\$31,260.77	\$57,527.17	\$37,865.58
Balance on hand, including funds,	986.41	6,720.00	325.72	12,124.94
GRAND TOTAL,	\$19,091.46	\$37,980.77	\$57,852.89	\$49,990.52

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 30.

RECEIPTS.	Charlemont POPULATION 1,001	Berkley POPULATION 999	Norfolk POPULATION 960	Ashfield POPULATION 959
REVENUE.	\$15,015.31	\$9,451.62	\$16,533.30	\$15,306.72
General,	13,559.82	8,163.03	15,775.71	12,334.20
<i>Taxes,</i>	<i>9,697.40</i>	<i>4,990.85</i>	<i>13,726.09</i>	<i>9,849.79</i>
Property and poll,	9,503.83	4,483.37	12,632.54	9,534.11
Corporation, bank, etc.,	193.57	507.48	1,093.55	315.68
<i>Licenses and permits,</i>	<i>25.75</i>	<i>8.00</i>	<i>—</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>15.14</i>	<i>25.00</i>	<i>10.00</i>	<i>55.00</i>
<i>Grants and gifts,</i>	<i>3,821.53</i>	<i>3,139.18</i>	<i>2,039.62</i>	<i>2,425.41</i>
For expenses,	2,063.53	3,139.18	2,039.62	2,425.41
For outlays,	1,758.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,455.49	1,288.59	757.59	2,972.52
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>531.00</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,339.59</i>	<i>640.50</i>	<i>596.24</i>	<i>2,781.91</i>
General government,	137.50	—	94.96	97.95
Protection of persons and property,	30.00	—	132.85	15.00
Health and sanitation,	—	—	—	—
Highways,	20.75	—	15.00	—
Charities,	35.00	24.00	80.50	924.29
Soldiers' benefits,	282.00	348.00	241.00	652.00
Education,	831.26	268.50	31.93	1,092.67
Libraries,	3.08	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>8.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>115.90</i>	<i>109.09</i>	<i>161.35</i>	<i>190.61</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	115.90	101.59	—	54.00
All other,	—	7.50	161.35	136.61
NON-REVENUE.	\$5,943.61	\$8,137.59	\$14,862.98	\$8,936.47
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	6,175.18	12,000.00	6,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>6,000.00</i>	<i>12,000.00</i>	<i>6,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>175.18</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	140.40	685.05	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>140.40</i>	<i>685.05</i>	<i>—</i>	<i>—</i>
Refunds,	24.20	2.70	120.62	1.95
Agency, trust, and investment,	1,779.01	1,274.66	2,742.36	2,434.52
<i>Taxes and licenses for State,</i>	<i>325.25</i>	<i>660.00</i>	<i>1,210.00</i>	<i>990.00</i>
<i>Taxes for county,</i>	<i>953.76</i>	<i>608.26</i>	<i>561.19</i>	<i>1,144.52</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>971.17</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>6.40</i>	<i>—</i>	<i>800.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$15,015.31	\$9,451.62	\$16,533.30	\$15,306.72
Premiums,	—	—	—	—
Municipal indebtedness,	4,000.00	6,175.18	12,000.00	6,500.00
Transfers and refunds,	164.60	687.75	120.62	1.95
Agency, trust, and investment,	1,779.01	1,274.66	2,742.36	2,434.52
Total receipts,	\$20,958.92	\$17,589.21	\$31,396.28	\$24,243.19
<i>Balance on hand, including funds,</i>	<i>1,614.15</i>	<i>810.86</i>	<i>4,150.50</i>	<i>458.57</i>
GRAND TOTAL,	\$22,573.07	\$18,400.07	\$35,546.78	\$24,701.76

Graded According to Population of 1910 — Continued.

GROUP 30.

PAYMENTS.	Charlemon POPULATION 1,001	Berkley POPULATION 999	Norfolk POPULATION 960	Ashfield POPULATION 959
Maintenance,	\$11,865.70	\$10,029.82	\$17,131.07	\$14,566.08
<i>Departmental,</i>	11,865.70	9,985.81	17,131.07	14,566.08
General government,	911.32	594.31	2,195.68	836.95
Protection of persons and property,	171.52	751.23	2,274.64	424.21
Health and sanitation,	137.25	79.75	115.15	215.25
Highways,	2,504.87	1,884.28	3,467.80	3,327.43
Charities,	731.82	1,044.35	972.22	2,144.68
Soldiers' benefits,	192.00	452.00	160.00	650.00
Education,	7,049.66	4,804.50	7,497.56	6,577.61
Libraries,	117.86	117.39	172.22	200.00
Recreation,	—	130.50	—	—
Unclassified,	49.40	127.50	275.80	189.95
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	44.01	—	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	136.00	110.25	683.37	382.00
<i>Loans, general purposes,</i>	136.00	110.25	683.37	382.00
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	2,810.65	202.27	349.10	—
<i>Departmental,</i>	2,810.65	202.27	349.10	—
General government,	200.00	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,610.65	—	349.10	—
Charities,	—	—	—	—
Education,	—	202.27	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	5,000.00	5,500.00	12,500.00	6,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	1,000.00	—	500.00	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	4,000.00	5,500.00	12,000.00	6,500.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	140.40	685.05	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	140.40	685.05	—	—
Refunds,	24.20	2.70	120.62	1.95
Agency, trust, and investment,	1,779.01	1,860.70	2,667.48	2,434.52
<i>Taxes and licenses for State,</i>	825.25	660.00	1,210.00	990.00
<i>Taxes for county,</i>	953.76	608.26	561.19	1,144.52
<i>Expenditures for grade crossings,</i>	—	—	896.29	—
<i>Sinking and other permanent funds,</i>	—	592.44	—	300.00
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$12,001.70	\$10,140.07	\$17,814.44	\$14,948.08
Permanent debt (except from sinking funds),	1,000.00	—	500.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,810.65	202.27	349.10	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	5,500.00	12,000.00	6,500.00
Transfers (except to sinking funds) and refunds,	164.60	687.75	120.62	1.95
Agency, trust, and investment,	1,779.01	1,860.70	2,667.48	2,434.52
Total payments,	\$21,755.96	\$18,390.79	\$33,451.64	\$23,884.55
Balance on hand, including funds,	817.11	9.28	2,095.14	817.21
GRAND TOTAL,	\$22,573.07	\$18,400.07	\$35,546.78	\$24,701.76

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 31.

RECEIPTS.	Lanes- borough POPULATION 947	Ashby POPULATION 885	Enfield POPULATION 874	Southampton POPULATION 870
REVENUE.	\$12,017.03	\$16,147.60	\$14,256.40	\$13,406.26
General,	10,677.71	14,365.02	12,615.36	11,866.38
<i>Taxes,</i>	<i>7,869.96</i>	<i>11,927.35</i>	<i>9,964.15</i>	<i>8,858.90</i>
Property and poll,	7,849.72	7,920.86	9,067.78	8,731.07
Corporation, bank, etc.,	20.24	4,006.49	896.37	127.83
<i>Licenses and permits,</i>	<i>412.50</i>	<i>8.00</i>	<i>303.00</i>	<i>11.00</i>
<i>Fines and forfeits,</i>	<i>149.99</i>	<i>49.78</i>	—	<i>12.01</i>
<i>Grants and gifts,</i>	<i>2,245.26</i>	<i>2,379.89</i>	<i>2,348.21</i>	<i>2,984.47</i>
For expenses,	2,245.26	2,379.89	2,348.21	2,934.47
For outlays,	—	—	—	50.00
All other,	—	—	—	—
Commercial,	1,339.32	1,782.58	1,641.04	1,539.88
<i>Special assessments,</i>	—	<i>61.15</i>	—	—
To meet expenses,	—	61.15	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>774.17</i>	—	—	—
<i>Departmental,</i>	<i>355.27</i>	<i>847.48</i>	<i>1,514.20</i>	<i>612.19</i>
General government,	—	32.00	85.00	78.00
Protection of persons and property,	6.48	1.97	—	4.42
Health and sanitation,	—	—	—	—
Highways,	—	20.00	—	—
Charities,	36.79	146.33	—	—
Soldiers' benefits,	312.00	631.00	656.00	433.00
Education,	—	2.00	607.54	92.50
Libraries,	—	14.18	—	4.27
Recreation,	—	—	—	—
Unclassified,	—	—	165.66	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>39.00</i>	<i>61.00</i>	<i>12.00</i>
<i>Interest,</i>	<i>209.88</i>	<i>834.95</i>	<i>65.84</i>	<i>915.69</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	209.88	686.92	65.84	823.88
All other,	—	148.03	—	91.81
NON-REVENUE.	\$12,322.47	\$7,542.27	\$13,691.21	\$3,599.47
Offsets to outlays,	—	—	6,868.84	622.46
<i>Departmental,</i>	—	—	<i>6,868.84</i>	<i>622.46</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	10,000.00	4,290.00	—	3.50
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	<i>2,290.00</i>	—	—
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>2,000.00</i>	—	—
<i>Unpaid warrants or orders, current year,</i>	—	—	—	<i>3.50</i>
<i>Premiums,</i>	—	—	—	—
Transfers,	9.90	1,024.95	4,000.00	4.27
<i>From sinking funds,</i>	—	—	—	—
All other,	9.90	1,024.95	4,000.00	4.27
Refunds,	98.52	—	653.09	258.20
Agency, trust, and investment,	2,214.05	2,227.32	2,169.28	2,671.04
<i>Taxes and licenses for State,</i>	<i>962.50</i>	<i>1,100.00</i>	<i>1,145.00</i>	<i>770.00</i>
<i>Taxes for county,</i>	<i>848.15</i>	<i>702.32</i>	<i>1,024.28</i>	<i>754.73</i>
<i>Reimbursements for grade crossings,</i>	<i>98.00</i>	—	—	—
<i>Sinking and other permanent funds,</i>	<i>305.40</i>	<i>425.00</i>	—	<i>1,146.31</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,017.03	\$16,147.60	\$21,125.24	\$14,025.72
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	4,290.00	—	3.50
Transfers and refunds,	108.42	1,024.95	4,653.09	302.47
Agency, trust, and investment,	2,214.05	2,227.32	2,169.28	2,671.04
Total receipts,	\$24,339.50	\$23,689.87	\$27,947.61	\$17,005.73
Balance on hand, including funds,	3.10	1,945.03	1,981.77	2,938.23
GRAND TOTAL,	\$24,342.60	\$25,634.90	\$29,929.38	\$19,943.96

Graded According to Population of 1910 — Continued.

GROUP 31.

PAYMENTS.	Lanes- borough POPULATION 947	Ashby POPULATION 885	Enfield POPULATION 874	Southampton POPULATION 870
Maintenance,	\$11,269.21	\$12,606.54	\$12,647.47	\$11,274.21
<i>Departmental,</i>	<i>11,147.65</i>	<i>12,289.93</i>	<i>12,471.01</i>	<i>11,025.78</i>
General government,	904.39	667.72	800.48	704.46
Protection of persons and property,	104.28	820.09	537.27	221.27
Health and sanitation,	228.05	430.95	168.44	168.35
Highways,	2,760.82	2,188.97	2,418.87	2,560.47
Charities,	576.60	482.17	779.12	1,124.45
Soldiers' benefits,	380.00	622.00	653.00	348.00
Education,	5,959.01	6,287.11	6,728.73	5,343.93
Libraries,	101.06	542.28	215.45	369.35
Recreation,	—	129.41	—	12.77
Unclassified,	133.44	119.23	169.65	172.73
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>84.60</i>	<i>316.61</i>	<i>176.46</i>	<i>246.86</i>
<i>Administration of trust funds,</i>	<i>36.96</i>	<i>—</i>	<i>—</i>	<i>1.67</i>
Interest,	771.77	377.50	120.00	408.45
<i>Loans, general purposes,</i>	<i>771.77</i>	<i>377.50</i>	<i>120.00</i>	<i>408.45</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	115.02	298.95	2,411.72	1,682.29
<i>Departmental,</i>	<i>115.02</i>	<i>231.45</i>	<i>2,411.72</i>	<i>1,682.29</i>
General government,	—	25.00	82.50	70.00
Protection of persons and property,	115.02	66.00	298.00	—
Health and sanitation,	—	—	—	—
Highways,	—	—	2,031.22	1,612.29
Charities,	—	—	—	—
Education,	—	140.45	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>67.50</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,800.00	4,790.00	1,000.00	1,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>300.00</i>	<i>500.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>2,290.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>9,500.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	9.90	1,024.95	4,000.00	4.27
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>468.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>9.90</i>	<i>566.95</i>	<i>4,000.00</i>	<i>4.27</i>
Refunds,	98.52	—	653.09	298.20
Agency, trust, and investment,	2,116.05	2,947.09	6,169.28	2,654.16
<i>Taxes and licenses for State,</i>	<i>962.60</i>	<i>1,100.00</i>	<i>1,145.00</i>	<i>770.00</i>
<i>Taxes for county,</i>	<i>848.15</i>	<i>702.32</i>	<i>1,024.28</i>	<i>764.73</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>305.40</i>	<i>1,144.77</i>	<i>4,000.00</i>	<i>1,129.43</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$12,040.98	\$12,984.04	\$12,767.47	\$11,682.66
Permanent debt (except from sinking funds),	300.00	500.00	1,000.00	1,000.00
Sinking fund requirements from revenue,	—	453.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	115.02	298.95	2,411.72	1,682.29
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	2,290.00	—	—
Temporary loans,	9,500.00	2,000.00	—	—
Transfers (except to sinking funds) and refunds,	108.42	566.95	4,653.09	302.47
Agency, trust, and investment,	2,116.05	2,947.09	6,169.28	2,654.16
Total payments,	\$24,180.47	\$22,045.03	\$27,001.56	\$17,321.58
<i>Balance on hand, including funds,</i>	<i>163.13</i>	<i>3,589.87</i>	<i>2,927.82</i>	<i>2,632.38</i>
GRAND TOTAL,	\$24,342.60	\$25,634.90	\$29,929.38	\$19,943.96

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 32.

RECEIPTS.	Brimfield POPULATION 866	Whately POPULATION 846	Tyngsborough POPULATION 829	Princeton POPULATION 818
REVENUE.	\$15,657.62	\$9,307.93	\$17,014.20	\$21,515.74
General,	13,025.88	8,663.17	13,024.43	20,091.70
<i>Taxes,</i>	<i>11,118.66</i>	<i>6,823.01</i>	<i>10,156.16</i>	<i>18,321.02</i>
Property and poll,	5,659.92	6,194.37	8,259.21	13,863.26
Corporation, bank, etc.,	5,458.74	628.64	1,896.95	4,457.76
<i>Licenses and permits,</i>	<i>3.25</i>	<i>190.50</i>	<i>25.00</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>5.53</i>	<i>10.00</i>	<i>20.00</i>	<i>42.90</i>
<i>Grants and gifts,</i>	<i>1,898.44</i>	<i>1,639.66</i>	<i>2,823.27</i>	<i>1,723.78</i>
For expenses,	1,898.44	1,639.66	2,633.47	1,474.58
For outlays,	—	—	189.80	249.20
All other,	—	—	—	—
Commercial,	2,631.74	644.76	3,989.77	1,424.04
<i>Special assessments,</i>	<i>61.09</i>	<i>—</i>	<i>269.67</i>	<i>7.51</i>
To meet expenses,	—	—	269.67	7.51
To meet outlays,	61.09	—	—	—
<i>Privileges,</i>	<i>898.38</i>	<i>325.94</i>	<i>783.13</i>	<i>—</i>
<i>Departmental,</i>	<i>912.68</i>	<i>255.78</i>	<i>1,942.93</i>	<i>621.33</i>
General government,	46.00	5.00	92.37	75.45
Protection of persons and property,	—	—	1,481.07	13.00
Health and sanitation,	—	—	—	76.88
Highways,	—	5.00	11.25	—
Charities,	132.38	22.18	60.00	—
Soldiers' benefits,	509.00	192.00	276.00	456.00
Education,	186.64	3.00	12.65	—
Libraries,	3.20	7.60	9.09	—
Recreation,	—	—	—	—
Unclassified,	35.46	21.00	.50	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1.65</i>	<i>14.00</i>	<i>10.00</i>	<i>20.00</i>
<i>Interest,</i>	<i>757.94</i>	<i>49.04</i>	<i>984.04</i>	<i>775.20</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	602.58	49.04	894.56	662.42
All other,	155.36	—	89.48	112.78
NON-REVENUE.	\$3,276.79	\$4,514.31	\$7,138.69	\$7,739.15
Offsets to outlays,	209.04	—	—	—
<i>Departmental,</i>	<i>209.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	2,618.60	4,000.00	3,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>2,000.00</i>	<i>4,000.00</i>	<i>3,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>618.60</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,047.56	49.04	1,396.84	41.15
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	1,047.56	49.04	1,396.84	41.15
Refunds,	103.84	24.00	—	1.00
Agency, trust, and investment,	1,916.35	1,822.67	1,741.85	4,197.00
<i>Taxes and licenses for State,</i>	<i>825.00</i>	<i>832.50</i>	<i>880.00</i>	<i>1,760.00</i>
<i>Taxes for county,</i>	<i>661.95</i>	<i>890.17</i>	<i>661.85</i>	<i>1,137.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>529.40</i>	<i>100.00</i>	<i>300.00</i>	<i>1,300.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$15,866.66	\$9,307.93	\$17,014.20	\$21,515.74
Premiums,	—	—	—	—
Municipal indebtedness,	—	2,618.60	4,000.00	3,500.00
Transfers and refunds,	1,151.40	73.04	1,396.84	42.15
Agency, trust, and investment,	1,916.35	1,822.67	1,741.85	4,197.00
Total receipts,	\$18,934.41	\$13,822.24	\$24,152.89	\$29,254.89
Balance on hand, including funds,	7,080.02	4,266.03	3,446.35	8,028.86
GRAND TOTAL,	\$26,014.43	\$18,088.27	\$27,599.24	\$37,283.75

Graded According to Population of 1910 — Continued.

GROUP 32.

PAYMENTS.	Brimfield POPULATION 866	Whately POPULATION 846	Tyngsborough POPULATION 829	Princeton POPULATION 818
Maintenance,	\$10,321.92	\$9,882.61	\$17,132.39	\$14,713.39
<i>Departmental,</i>	<i>10,140.32</i>	<i>9,762.86</i>	<i>17,022.74</i>	<i>14,485.96</i>
General government,	1,003.75	794.03	1,515.59	1,082.34
Protection of persons and property,	268.12	50.72	3,395.36	803.87
Health and sanitation,	212.80	120.45	153.30	563.71
Highways,	1,987.26	2,553.62	4,117.54	3,726.95
Charities,	412.13	249.71	624.06	596.38
Soldiers' benefits,	428.00	144.00	192.00	416.00
Education,	5,099.71	3,810.86	6,138.49	6,365.77
Libraries,	507.83	205.02	570.97	671.24
Recreation,	14.05	—	—	—
Unclassified,	206.67	1,834.45	315.43	259.70
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>181.60</i>	<i>119.75</i>	<i>99.65</i>	<i>227.43</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest,	—	260.74	201.08	277.33
<i>Loans, general purposes,</i>	<i>—</i>	<i>260.74</i>	<i>201.08</i>	<i>277.33</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,276.89	585.00	837.45	1,239.64
<i>Departmental,</i>	<i>3,276.89</i>	<i>585.00</i>	<i>837.45</i>	<i>1,239.64</i>
General government,	—	—	—	—
Protection of persons and property,	332.36	410.00	424.90	1,162.69
Health and sanitation,	—	—	—	—
Highways,	2,094.68	175.00	—	21.14
Charities,	—	—	—	—
Education,	202.50	—	412.55	—
Libraries,	—	—	—	—
Recreation,	—	—	—	105.81
Unclassified,	647.35	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	3,335.63	3,350.00	9,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>500.00</i>	<i>350.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>2,000.00</i>	<i>3,000.00</i>	<i>6,700.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>835.63</i>	<i>—</i>	<i>—</i>
Transfers,	1,047.56	49.04	1,396.84	41.15
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,047.56</i>	<i>49.04</i>	<i>1,396.84</i>	<i>41.15</i>
Refunds,	103.84	24.00	—	1.00
Agency, trust, and investment,	2,347.43	1,822.67	2,251.85	4,380.65
<i>Taxes and licenses for State,</i>	<i>825.00</i>	<i>832.50</i>	<i>880.00</i>	<i>1,760.00</i>
<i>Taxes for county,</i>	<i>561.95</i>	<i>890.17</i>	<i>561.85</i>	<i>1,137.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>960.48</i>	<i>100.00</i>	<i>810.00</i>	<i>1,483.65</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$10,321.92	\$10,143.35	\$17,333.47	\$14,990.72
Permanent debt (except from sinking funds),	—	500.00	350.00	3,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,276.89	585.00	837.45	1,239.64
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	2,835.63	3,000.00	6,700.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,151.40	73.04	1,396.84	42.15
Agency, trust, and investment,	2,347.43	1,822.67	2,251.85	4,380.65
Total payments,	\$17,097.64	\$15,959.69	\$25,169.61	\$30,403.16
Balance on hand, including funds,	8,916.79	2,128.58	2,429.63	6,880.59
GRAND TOTAL,	\$26,014.43	\$18,088.27	\$27,599.24	\$37,283.75

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 33.

RECEIPTS.	Dover POPULATION 798	Bolton POPULATION 764	Granby POPULATION 761	Petersham POPULATION 757
REVENUE.	\$29,881.06	\$15,458.88	\$11,776.09	\$25,365.32
General,	26,166.16	13,095.99	10,938.71	22,704.99
<i>Taxes,</i>	<i>25,872.57</i>	<i>9,966.36</i>	<i>8,540.26</i>	<i>19,182.60</i>
Property and poll,	17,772.26	9,919.67	7,411.01	18,440.27
Corporation, bank, etc.,	8,100.31	46.69	1,129.25	742.33
<i>Licenses and permits,</i>	<i>—</i>	<i>2.00</i>	<i>4.00</i>	<i>225.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>44.37</i>
<i>Grants and gifts,</i>	<i>293.59</i>	<i>3,127.63</i>	<i>2,394.45</i>	<i>3,253.02</i>
For expenses,	293.59	3,069.23	2,394.45	2,253.02
For outlays,	—	58.40	—	1,000.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,714.90	2,362.89	837.38	2,660.33
<i>Special assessments,</i>	<i>552.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	552.24	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>171.04</i>	<i>—</i>
<i>Departmental,</i>	<i>2,720.12</i>	<i>1,501.38</i>	<i>469.54</i>	<i>1,914.04</i>
General government,	99.55	66.00	4.00	80.57
Protection of persons and property,	1,824.32	778.69	—	—
Health and sanitation,	—	—	—	—
Highways,	48.40	2.00	15.00	21.75
Charities,	—	3.52	—	1,014.91
Soldiers' benefits,	480.00	618.00	192.00	460.00
Education,	240.00	.75	253.03	336.81
Libraries,	15.35	32.42	5.51	—
Recreation,	8.00	—	—	—
Unclassified,	4.50	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>16.10</i>	<i>—</i>	<i>14.25</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	15.10	—	14.25
<i>Cemeteries,</i>	<i>68.00</i>	<i>—</i>	<i>—</i>	<i>30.00</i>
<i>Interest,</i>	<i>374.54</i>	<i>846.41</i>	<i>196.80</i>	<i>702.04</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	183.83	820.35	174.61	317.42
All other,	190.71	26.06	22.19	384.62
NON-REVENUE.	\$18,272.94	\$12,261.35	\$5,281.62	\$6,964.56
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,500.00	11,000.00	3,500.00	4,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,500.00</i>	<i>9,000.00</i>	<i>3,500.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	51.52	64.60	154.41	317.42
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	51.52	64.60	154.41	317.42
Refunds,	13.75	19.75	102.48	400.14
Agency, trust, and investment,	10,707.67	1,177.00	1,524.73	2,247.00
<i>Taxes and licenses for State,</i>	<i>7,315.00</i>	<i>715.00</i>	<i>770.00</i>	<i>1,396.00</i>
<i>Taxes for county,</i>	<i>3,392.67</i>	<i>462.00</i>	<i>754.73</i>	<i>852.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$29,881.06	\$15,458.88	\$11,776.09	\$25,365.32
Premiums,	—	—	—	—
Municipal indebtedness,	7,500.00	11,000.00	3,500.00	4,000.00
Transfers and refunds,	65.27	84.35	256.89	717.56
Agency, trust, and investment,	10,707.67	1,177.00	1,524.73	2,247.00
Total receipts,	\$48,154.00	\$27,720.23	\$17,057.71	\$32,329.88
Balance on hand, including funds,	13,234.99	2,395.51	2,470.48	4,356.56
GRAND TOTAL,	\$61,388.99	\$30,115.74	\$19,528.19	\$36,686.24

Graded According to Population of 1910 — Continued.

GROUP 33.

PAYMENTS.	Dover POPULATION 798	Bolton POPULATION 764	Granby POPULATION 761	Petersham POPULATION 757
Maintenance,	\$28,739.16	\$13,117.43	\$10,690.22	\$19,394.97
<i>Departmental,</i>	<i>28,199.92</i>	<i>12,823.34</i>	<i>10,466.58</i>	<i>19,108.97</i>
General government,	2,988.53	575.32	746.66	1,684.57
Protection of persons and property,	5,539.74	1,531.46	53.98	613.04
Health and sanitation,	149.03	51.75	164.65	297.88
Highways,	6,033.19	2,015.52	2,170.44	2,630.15
Charities,	621.08	1,215.12	141.43	3,043.47
Soldiers' benefits,	440.00	468.00	132.00	468.00
Education,	9,502.99	6,433.64	6,666.48	9,734.80
Libraries,	608.94	369.28	261.39	218.94
Recreation,	1,932.89	—	—	—
Unclassified,	383.53	163.25	129.55	418.12
<i>Public service enterprises,</i>	<i>68.05</i>	<i>9.30</i>	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	58.05	9.30	—	—
<i>Cemeteries,</i>	<i>481.19</i>	<i>139.79</i>	<i>223.64</i>	<i>286.00</i>
<i>Administration of trust funds,</i>	—	<i>145.00</i>	—	—
Interest,	2,061.87	347.83	123.57	586.76
<i>Loans, general purposes,</i>	<i>2,061.87</i>	<i>347.83</i>	<i>123.57</i>	<i>586.76</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	8,832.78	120.65	—	851.35
<i>Departmental,</i>	<i>8,752.78</i>	<i>120.65</i>	—	<i>851.35</i>
General government,	280.80	—	—	748.49
Protection of persons and property,	7,726.50	92.10	—	—
Health and sanitation,	—	—	—	—
Highways,	—	28.55	—	102.86
Charities,	—	—	—	—
Education,	665.48	—	—	—
Libraries,	—	—	—	—
Recreation,	80.00	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>80.00</i>	—	—	—
Municipal indebtedness,	8,160.79	12,000.00	5,150.00	4,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>660.79</i>	—	<i>650.00</i>	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>7,500.00</i>	<i>12,000.00</i>	<i>4,500.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	51.52	64.60	154.41	317.42
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>51.52</i>	<i>64.60</i>	<i>154.41</i>	<i>317.42</i>
Refunds,	13.75	19.75	102.48	400.14
Agency, trust, and investment,	10,843.98	2,900.00	1,524.73	2,247.00
<i>Taxes and licenses for State,</i>	<i>7,315.00</i>	<i>715.00</i>	<i>770.00</i>	<i>1,395.00</i>
<i>Taxes for county,</i>	<i>3,392.67</i>	<i>492.00</i>	<i>754.73</i>	<i>853.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>136.31</i>	<i>1,723.00</i>	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$30,801.03	\$13,465.26	\$10,813.79	\$19,981.73
Permanent debt (except from sinking funds),	660.79	—	650.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	8,832.78	120.65	—	851.35
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,500.00	12,000.00	4,500.00	4,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	65.27	84.35	256.89	717.56
Agency, trust, and investment,	10,843.98	2,900.00	1,524.73	2,247.00
Total payments,	\$58,703.85	\$28,570.26	\$17,745.41	\$27,797.64
<i>Balance on hand, including funds,</i>	<i>2,685.14</i>	<i>1,545.48</i>	<i>1,782.78</i>	<i>8,888.60</i>
GRAND TOTAL,	\$61,388.99	\$30,115.74	\$19,528.19	\$36,686.24

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 34.

RECEIPTS.	Bernardston POPULATION 741	Leverett POPULATION 728	Boylston POPULATION 714	Truro POPULATION 655
REVENUE.	\$11,385.35	\$9,070.64	\$16,655.76	\$8,396.36
General,	8,712.41	8,152.35	11,603.47	7,420.67
<i>Taxes,</i>	<i>6,088.56</i>	<i>5,229.66</i>	<i>9,250.49</i>	<i>5,911.08</i>
Property and poll,	5,514.06	5,171.01	6,497.02	5,668.13
Corporation, bank, etc.,	574.50	58.65	2,753.47	242.95
<i>Licenses and permits,</i>	<i>311.50</i>	<i>1.00</i>	<i>3.00</i>	<i>69.00</i>
<i>Fines and forfeits,</i>	<i>10.00</i>	<i>10.00</i>	—	—
<i>Grants and gifts,</i>	<i>2,302.35</i>	<i>2,911.69</i>	<i>2,349.98</i>	<i>1,440.59</i>
For expenses,	2,102.35	1,971.69	2,349.98	1,440.59
For outlays,	200.00	940.00	—	—
<i>All other,</i>	—	—	—	—
Commercial,	2,672.94	918.29	5,052.29	975.69
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	1,485.13	325.00
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>325.86</i>	<i>354.74</i>	<i>3,187.02</i>	<i>515.59</i>
General government,	26.00	40.50	23.00	41.00
Protection of persons and property,	—	13.10	—	18.50
Health and sanitation,	—	—	—	—
Highways,	—	3.11	—	11.90
Charities,	33.00	22.50	2,793.04	171.00
Soldiers' benefits,	96.00	690.00	352.00	144.00
Education,	145.20	82.00	18.98	118.30
Libraries,	12.13	.78	—	.89
Recreation,	12.50	—	—	—
Unclassified,	1.03	2.75	—	10.00
<i>Public service enterprises,</i>	—	—	<i>9.40</i>	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	9.40	—
<i>Cemeteries,</i>	—	—	<i>91.97</i>	—
<i>Interest,</i>	<i>2,347.08</i>	<i>63.55</i>	<i>278.77</i>	<i>135.10</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,347.08	—	148.86	118.94
All other,	—	63.55	129.91	16.16
NON-REVENUE.	\$8,798.98	\$4,706.45	\$9,500.59	\$4,513.91
Offsets to outlays,	—	—	—	150.00
<i>Departmental,</i>	—	—	—	<i>150.00</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	3,279.75	3,500.00	7,500.00	1,800.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>3,500.00</i>	<i>7,500.00</i>	<i>1,800.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>279.75</i>	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	3,390.12	139.20	302.60	168.00
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>3,390.12</i>	<i>139.20</i>	<i>302.60</i>	<i>168.00</i>
Refunds,	82.17	—	130.69	10.92
Agency, trust, and investment,	2,046.94	1,067.25	1,567.30	2,384.99
<i>Taxes and licenses for State,</i>	<i>815.00</i>	<i>495.00</i>	<i>715.00</i>	<i>605.00</i>
<i>Taxes for county,</i>	<i>826.60</i>	<i>572.25</i>	<i>462.00</i>	<i>589.99</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>405.34</i>	—	<i>390.30</i>	<i>1,190.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$11,385.35	\$9,070.64	\$16,655.76	\$8,546.36
Premiums,	—	—	—	—
Municipal indebtedness,	3,279.75	3,500.00	7,500.00	1,800.00
Transfers and refunds,	3,472.29	139.20	433.29	178.92
Agency, trust, and investment,	2,046.94	1,067.25	1,567.30	2,384.99
Total receipts,	\$20,184.33	\$13,777.09	\$26,156.35	\$12,910.27
Balance on hand, including funds,	2,532.90	1,148.26	3,520.45	1,601.51
GRAND TOTAL,	\$22,717.23	\$14,925.35	\$29,676.80	\$14,511.78

Graded According to Population of 1910 — Continued.

GROUP 34.

PAYMENTS.	Bernardston POPULATION 741	Leverett POPULATION 728	Boylston POPULATION 714	Truro POPULATION 655
Maintenance,	\$10,415.08	\$8,136.29	\$17,201.16	\$7,404.50
<i>Departmental,</i>	<i>10,385.60</i>	<i>8,106.29</i>	<i>16,810.20</i>	<i>7,259.51</i>
General government,	872.66	455.23	1,091.81	852.65
Protection of persons and property,	90.16	453.62	589.32	156.20
Health and sanitation,	130.50	58.75	490.25	74.00
Highways,	1,711.82	1,190.74	3,077.21	1,786.74
Charities,	654.77	779.11	3,579.12	891.77
Soldiers' benefits,	121.00	479.00	384.00	144.00
Education,	5,221.62	4,483.61	6,532.77	3,212.05
Libraries,	785.26	137.43	721.97	58.52
Recreation,	562.63	—	81.90	—
Unclassified,	235.18	68.80	261.85	83.58
<i>Public service enterprises,</i>	—	—	10.00	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	10.00	—
<i>Cemeteries,</i>	<i>26.48</i>	<i>30.00</i>	<i>380.96</i>	<i>144.99</i>
<i>Administration of trust funds,</i>	<i>3.00</i>	—	—	—
Interest,	272.02	65.62	195.48	154.69
<i>Loans, general purposes,</i>	<i>272.02</i>	<i>65.62</i>	<i>195.48</i>	<i>154.69</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	577.41	1,467.60	682.77	515.00
<i>Departmental,</i>	<i>577.41</i>	<i>1,467.60</i>	<i>682.77</i>	<i>515.00</i>
General government,	—	—	—	90.00
Protection of persons and property,	—	—	152.40	—
Health and sanitation,	—	—	—	—
Highways,	411.54	1,467.60	425.29	400.00
Charities,	—	—	—	—
Education,	165.87	—	—	—
Libraries,	—	—	—	25.00
Recreation,	—	—	105.08	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	3,120.70	3,500.00	7,500.00	2,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	—	700.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>2,500.00</i>	<i>3,500.00</i>	<i>7,500.00</i>	<i>1,800.00</i>
<i>Warrants or orders, previous years,</i>	<i>620.70</i>	—	—	—
Transfers,	3,390.12	139.20	302.60	168.00
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>3,390.12</i>	<i>139.20</i>	<i>302.60</i>	<i>168.00</i>
Refunds,	82.17	—	130.69	10.92
Agency, trust, and investment,	2,373.98	1,067.25	1,714.80	2,194.99
<i>Taxes and licenses for State,</i>	<i>815.00</i>	<i>485.00</i>	<i>715.00</i>	<i>605.00</i>
<i>Taxes for county,</i>	<i>826.60</i>	<i>572.25</i>	<i>462.00</i>	<i>559.99</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>732.38</i>	—	<i>537.80</i>	<i>1,000.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$10,687.10	\$8,201.91	\$17,396.64	\$7,559.19
Permanent debt (except from sinking funds),	—	—	—	700.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	577.41	1,467.60	682.77	515.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,120.70	3,500.00	7,500.00	1,800.00
Transfers (except to sinking funds) and refunds,	3,472.29	139.20	433.29	178.92
Agency, trust, and investment,	2,373.98	1,067.25	1,714.80	2,194.99
Total payments,	\$20,231.48	\$14,375.96	\$27,727.50	\$12,948.10
<i>Balance on hand, including funds,</i>	<i>2,485.75</i>	<i>549.59</i>	<i>1,949.30</i>	<i>1,563.68</i>
GRAND TOTAL,	\$22,717.23	\$14,925.35	\$29,676.80	\$14,511.78

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 35.

RECEIPTS.	Richmond POPULATION 650	Hampden POPULATION 645	New Salem POPULATION 639	Brewster POPULATION 631
REVENUE.	\$13,216.17	\$10,389.83	\$12,028.92	\$12,354.25
General,	11,736.86	9,213.03	10,307.73	11,341.60
<i>Taxes,</i>	<i>9,076.20</i>	<i>6,338.47</i>	<i>7,165.02</i>	<i>9,070.66</i>
Property and poll,	8,640.63	5,322.30	6,836.43	7,940.64
Corporation, bank, etc.,	434.57	16.17	318.59	1,130.01
<i>Licenses and permits,</i>	<i>—</i>	<i>2.00</i>	<i>1.00</i>	<i>13.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>90.00</i>
<i>Grants and gifts,</i>	<i>2,661.66</i>	<i>3,872.56</i>	<i>3,151.71</i>	<i>2,167.95</i>
For expenses,	1,976.01	3,222.56	2,701.71	2,167.95
For outlays,	685.65	650.00	450.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,479.31	1,176.80	1,721.19	1,012.65
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,411.65</i>	<i>1,004.38</i>	<i>1,661.69</i>	<i>968.65</i>
General government,	—	59.50	1.00	252.20
Protection of persons and property,	129.60	5.82	11.76	36.61
Health and sanitation,	—	—	—	—
Highways,	1,132.79	210.37	1.75	—
Charities,	—	3.15	339.00	66.19
Soldiers' benefits,	132.00	507.00	775.00	540.00
Education,	13.00	218.54	482.68	—
Libraries,	4.26	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	50.50	73.65
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	2.00
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>67.66</i>	<i>172.42</i>	<i>59.50</i>	<i>42.00</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	67.66	128.48	59.50	42.00
All other,	—	43.94	—	—
NON-REVENUE.	\$6,465.38	\$5,593.96	\$6,404.93	\$17,503.21
Offsets to outlays,	150.00	—	—	—
<i>Departmental,</i>	<i>150.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,953.50	4,500.00	5,000.00	15,561.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>4,500.00</i>	<i>5,000.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,953.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>61.00</i>
Transfers,	100.00	51.00	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>100.00</i>	<i>51.00</i>	<i>—</i>	<i>—</i>
Refunds,	146.44	118.33	9.09	95.41
Agency, trust, and investment,	1,115.44	924.63	1,395.84	1,846.80
<i>Taxes and licenses for State,</i>	<i>550.00</i>	<i>550.00</i>	<i>550.00</i>	<i>935.00</i>
<i>Taxes for county,</i>	<i>565.44</i>	<i>374.63</i>	<i>635.84</i>	<i>911.80</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>210.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$13,366.17	\$10,389.83	\$12,028.92	\$12,354.25
Premiums,	—	—	—	61.00
Municipal indebtedness,	4,953.50	4,500.00	5,000.00	15,500.00
Transfers and refunds,	246.44	169.33	9.09	95.41
Agency, trust, and investment,	1,115.44	924.63	1,395.84	1,846.80
Total receipts,	\$19,681.55	\$15,983.79	\$18,433.85	\$29,857.46
<i>Balance on hand, including funds,</i>	<i>99.15</i>	<i>1,684.36</i>	<i>2,382.97</i>	<i>3,527.94</i>
GRAND TOTAL,	\$19,780.70	\$17,668.15	\$20,816.82	\$33,385.40

Graded According to Population of 1910 — Continued.

GROUP 35.

PAYMENTS.	Richmond POPULATION 650	Hampden POPULATION 645	New Salem POPULATION 639	Brewster POPULATION 631
Maintenance,	\$10,736.35	\$8,735.02	\$9,999.44	\$11,661.58
<i>Departmental,</i>	<i>10,707.85</i>	<i>8,675.25</i>	<i>9,941.69</i>	<i>11,619.94</i>
General government,	493.24	1,092.30	542.34	2,509.16
Protection of persons and property,	138.39	22.13	208.69	279.86
Health and sanitation,	66.00	112.40	103.60	97.50
Highways,	4,659.61	1,675.42	1,384.86	1,332.01
Charities,	692.07	123.28	824.22	1,787.17
Soldiers' benefits,	132.00	436.00	728.00	540.00
Education,	4,045.80	4,938.97	5,977.58	4,871.24
Libraries,	149.79	153.70	26.50	75.00
Recreation,	—	—	—	—
Unclassified,	330.95	121.05	145.90	128.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>28.50</i>	<i>59.77</i>	<i>57.75</i>	<i>36.64</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
Interest,	344.03	553.68	248.47	550.71
<i>Loans, general purposes,</i>	<i>344.03</i>	<i>553.68</i>	<i>248.47</i>	<i>550.71</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,288.66	1,902.91	1,251.56	9,486.60
<i>Departmental,</i>	<i>2,288.66</i>	<i>1,902.91</i>	<i>1,251.56</i>	<i>9,486.60</i>
General government,	—	978.63	234.49	—
Protection of persons and property,	125.90	—	210.38	105.00
Health and sanitation,	—	—	—	—
Highways,	2,162.76	924.28	806.69	9,381.60
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,137.46	4,500.00	7,014.00	5,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>14.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>4,500.00</i>	<i>7,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,137.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	100.00	51.00	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>100.00</i>	<i>51.00</i>	<i>—</i>	<i>—</i>
Refunds,	146.44	118.33	9.09	95.41
Agency, trust, and investment,	1,115.44	1,002.11	1,395.84	1,846.80
<i>Taxes and licenses for State,</i>	<i>550.00</i>	<i>550.00</i>	<i>550.00</i>	<i>935.00</i>
<i>Taxes for county,</i>	<i>565.44</i>	<i>374.63</i>	<i>635.84</i>	<i>911.80</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>77.48</i>	<i>210.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$11,080.38	\$9,288.70	\$10,247.91	\$12,212.29
Permanent debt (except from sinking funds),	—	—	14.00	1,500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,288.66	1,902.91	1,251.56	9,486.60
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,137.46	4,500.00	7,000.00	4,000.00
Transfers (except to sinking funds) and refunds,	246.44	169.33	9.09	95.41
Agency, trust, and investment,	1,115.44	1,002.11	1,395.84	1,846.80
Total payments,	\$18,868.38	\$16,863.05	\$19,918.40	\$29,141.10
<i>Balance on hand, including funds,</i>	<i>912.32</i>	<i>806.10</i>	<i>898.42</i>	<i>4,244.80</i>
GRAND TOTAL,	\$19,780.70	\$17,668.15	\$20,816.82	\$33,385.40

TABLE I. — *Summary of Financial Transactions. Towns***GROUP 36.**

RECEIPTS.	Egremont POPULATION 605	Burlington POPULATION 591	Worthington POPULATION 569	Sandisfield POPULATION 566
REVENUE.	\$8,970.95	\$19,905.81	\$11,009.16	\$9,240.97
General,	8,548.66	16,843.07	9,908.17	8,533.53
<i>Taxes,</i>	<i>4,840.79</i>	<i>11,241.35</i>	<i>6,608.77</i>	<i>6,740.40</i>
Property and poll,	4,754.15	9,935.27	6,528.33	6,740.28
Corporation, bank, etc.,	86.64	1,306.08	80.44	.12
<i>Licenses and permits,</i>	<i>1.00</i>	<i>2.00</i>	<i>8.00</i>	<i>192.50</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,706.87</i>	<i>5,594.72</i>	<i>3,291.40</i>	<i>1,600.63</i>
For expenses,	2,006.87	1,666.32	2,158.08	1,600.63
For outlays,	1,700.00	3,928.40	1,133.32	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	422.29	3,062.74	1,100.99	707.44
<i>Special assessments,</i>	<i>—</i>	<i>148.00</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	148.00	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>148.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>273.55</i>	<i>2,476.46</i>	<i>873.77</i>	<i>707.44</i>
General government,	4.00	—	70.00	—
Protection of persons and property,	—	1,920.17	—	—
Health and sanitation,	—	—	—	—
Highways,	14.70	—	4.96	37.20
Charities,	164.00	—	118.81	323.00
Soldiers' benefits,	82.00	240.00	288.00	344.00
Education,	—	81.11	392.00	3.24
Libraries,	8.85	3.18	—	—
Recreation,	—	232.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>18.00</i>	<i>5.00</i>	<i>—</i>
<i>Interest,</i>	<i>—</i>	<i>420.28</i>	<i>222.22</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	126.19	179.26	—
All other,	—	294.09	42.96	—
NON-REVENUE.	\$3,593.96	\$5,540.20	\$8,369.70	\$1,237.84
Offsets to outlays,	—	1,616.18	189.78	—
<i>Departmental,</i>	<i>—</i>	<i>1,616.18</i>	<i>189.78</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,000.00	2,000.00	3,655.58	6.73
<i>Loans, general purposes,</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>2,000.00</i>	<i>3,600.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>55.58</i>	<i>6.73</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	84.99	63.06	833.42	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	84.99	63.06	833.42	—
Refunds,	58.90	3.15	1.82	53.17
Agency, trust, and investment,	1,450.07	1,857.81	3,689.10	1,177.94
<i>Taxes and licenses for State,</i>	<i>715.00</i>	<i>880.00</i>	<i>550.00</i>	<i>612.60</i>
<i>Taxes for county,</i>	<i>735.07</i>	<i>561.85</i>	<i>539.10</i>	<i>563.44</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>415.96</i>	<i>2,600.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$8,970.95	\$21,521.99	\$11,198.94	\$9,240.97
Premiums,	—	—	—	—
Municipal indebtedness,	2,000.00	2,000.00	3,655.58	6.73
Transfers and refunds,	143.89	66.21	835.24	53.17
Agency, trust, and investment,	1,450.07	1,857.81	3,689.10	1,177.94
Total receipts,	\$12,564.91	\$25,446.01	\$19,378.86	\$10,478.81
Balance on hand, including funds,	1,085.51	1,323.37	1,135.87	612.07
GRAND TOTAL,	\$13,650.42	\$26,769.38	\$20,514.73	\$11,090.88

Graded According to Population of 1910 — Continued.

GROUP 36.

PAYMENTS.	Egremont POPULATION 605	Burlington POPULATION 591	Worthington POPULATION 569	Sandsfield POPULATION 566
Maintenance,	\$5,756.42	\$12,715.40	\$7,805.85	\$7,590.27
<i>Departmental,</i>	<i>5,753.42</i>	<i>12,370.29</i>	<i>7,786.85</i>	<i>7,531.50</i>
General government,	464.11	1,198.93	679.48	616.57
Protection of persons and property,	139.26	2,800.94	21.50	43.80
Health and sanitation,	101.00	193.25	199.19	313.00
Highways,	1,606.74	2,364.82	1,185.89	2,496.39
Charities,	698.74	682.37	951.45	421.55
Soldiers' benefits,	4.00	277.00	402.27	459.22
Education,	2,609.36	4,235.40	4,282.17	3,093.05
Libraries,	94.21	251.63	—	40.20
Recreation,	—	148.20	—	—
Unclassified,	36.00	217.75	64.90	47.72
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>3.00</i>	<i>345.11</i>	<i>19.00</i>	<i>58.77</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	45.83	23.33	78.18	208.21
<i>Loans, general purposes,</i>	<i>45.83</i>	<i>23.33</i>	<i>78.18</i>	<i>208.21</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,015.53	2,407.99	2,298.93	—
<i>Departmental,</i>	<i>3,015.53</i>	<i>2,407.99</i>	<i>2,298.93</i>	<i>—</i>
General government,	—	85.00	—	—
Protection of persons and property,	—	—	200.00	—
Health and sanitation,	—	—	—	—
Highways,	3,015.53	2,322.99	2,098.93	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,500.00	2,000.00	3,690.52	293.55
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>2,000.00</i>	<i>3,600.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>90.52</i>	<i>293.55</i>
Transfers,	84.99	63.06	833.42	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>84.99</i>	<i>63.06</i>	<i>833.42</i>	<i>—</i>
Refunds,	58.90	3.15	1.82	53.17
Agency, trust, and investment,	1,450.07	1,925.25	4,348.49	1,177.94
<i>Taxes and licenses for State,</i>	<i>715.00</i>	<i>880.00</i>	<i>550.00</i>	<i>612.50</i>
<i>Taxes for county,</i>	<i>735.07</i>	<i>561.85</i>	<i>539.10</i>	<i>565.44</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>483.40</i>	<i>3,259.39</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$5,802.25	\$12,738.73	\$7,884.03	\$7,798.48
Permanent debt (except from sinking funds),	—	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,015.53	2,407.99	2,298.93	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	2,000.00	3,690.52	293.55
Transfers (except to sinking funds) and	—	—	—	—
refunds,	143.89	66.21	835.24	53.17
Agency, trust, and investment,	1,450.07	1,925.25	4,348.49	1,177.94
Total payments,	\$11,911.74	\$19,138.18	\$19,057.21	\$9,323.14
Balance on hand, including funds,	1,738.68	7,631.20	1,457.52	1,767.74
GRAND TOTAL,	\$13,650.42	\$26,769.38	\$20,514.73	\$11,090.88

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 37.

RECEIPTS.	Plympton POPULATION 561	Oakham POPULATION 552	Carlisle POPULATION 551	Halifax POPULATION 550
REVENUE.	\$10,580.40	\$7,568.46	\$14,369.47	\$10,987.60
General,	7,994.79	6,713.85	9,270.91	9,191.16
<i>Taxes,</i>	<i>5,886.23</i>	<i>5,501.61</i>	<i>6,843.22</i>	<i>7,727.40</i>
Property and poll,	5,435.67	3,428.11	5,702.04	7,543.35
Corporation, bank, etc.,	450.56	73.50	1,141.18	184.05
<i>Licenses and permits,</i>	<i>6.00</i>	<i>1,131.00</i>	<i>1.00</i>	<i>20.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>13.92</i>	<i>50.12</i>	<i>137.08</i>
<i>Grants and gifts,</i>	<i>2,102.56</i>	<i>2,067.32</i>	<i>2,596.57</i>	<i>1,306.68</i>
For expenses,	1,652.56	1,517.32	1,802.85	1,286.68
For outlays,	450.00	550.00	593.72	20.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,585.61	854.61	5,098.56	1,796.44
<i>Special assessments,</i>	<i>251.03</i>	<i>—</i>	<i>—</i>	<i>547.10</i>
To meet expenses,	251.03	—	—	547.10
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>2,288.41</i>	<i>693.31</i>	<i>4,866.01</i>	<i>879.02</i>
General government,	—	36.00	—	116.00
Protection of persons and property,	877.97	6.00	2,845.64	431.86
Health and sanitation,	—	—	—	—
Highways,	—	—	—	48.25
Charities,	231.15	49.00	1,559.90	40.00
Soldiers' benefits,	1,078.00	310.00	234.00	184.00
Education,	92.00	284.00	212.30	55.50
Libraries,	9.29	8.31	4.17	3.41
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>10.38</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	10.33	—
<i>All other,</i>	<i>—</i>	<i>41.00</i>	<i>14.00</i>	<i>78.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>120.30</i>	<i>218.22</i>	<i>292.32</i>
<i>Interest,</i>	<i>46.17</i>	<i>—</i>	<i>3.79</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	35.79	50.60	145.96	19.87
All other,	10.38	69.70	68.47	272.45
NON-REVENUE.	\$6,552.52	\$2,170.86	\$9,658.74	\$6,586.73
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,500.00	700.00	7,620.50	5,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>5,500.00</i>	<i>700.00</i>	<i>7,600.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>20.50</i>	<i>—</i>
Transfers,	18.00	3.52	561.17	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	18.00	3.52	561.17	—
Refunds,	—	183.82	—	63.39
Agency, trust, and investment,	1,034.52	1,283.52	1,477.07	1,523.34
<i>Taxes and licenses for State,</i>	<i>550.00</i>	<i>925.00</i>	<i>770.00</i>	<i>770.00</i>
<i>Taxes for county,</i>	<i>484.52</i>	<i>555.00</i>	<i>491.62</i>	<i>678.34</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>3.52</i>	<i>215.45</i>	<i>75.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$10,580.40	\$7,568.46	\$14,369.47	\$10,987.60
Premiums,	—	—	20.50	—
Municipal indebtedness,	5,500.00	700.00	7,600.00	5,000.00
Transfers and refunds,	18.00	187.34	561.17	63.39
Agency, trust, and investment,	1,034.52	1,283.52	1,477.07	1,523.34
Total receipts,	\$17,132.92	\$9,739.32	\$24,028.21	\$17,574.33
Balance on hand, including funds,	852.37	1,754.95	2,020.99	1,915.54
GRAND TOTAL,	\$17,985.29	\$11,494.27	\$26,049.20	\$19,489.87

Graded According to Population of 1910 — Continued.

GROUP 37.

PAYMENTS.	Plympton POPULATION 561	Oakham POPULATION 552	Carlisle POPULATION 551	Halifax POPULATION 550
Maintenance,	\$9,886.39	\$7,281.28	\$13,689.03	\$8,645.66
<i>Departmental,</i>	<i>9,855.39</i>	<i>7,089.07</i>	<i>13,473.21</i>	<i>8,541.91</i>
General government,	605.64	725.47	1,328.90	778.60
Protection of persons and property,	2,137.64	87.66	3,500.35	2,021.58
Health and sanitation,	158.32	124.60	205.40	36.80
Highways,	1,324.62	1,569.02	1,368.34	1,610.09
Charities,	1,216.89	608.11	1,920.62	40.00
Soldiers' benefits,	1,471.25	256.00	335.00	144.00
Education,	2,719.44	3,194.00	4,047.48	3,643.18
Libraries,	154.39	421.45	332.93	199.16
Recreation,	—	—	60.81	—
Unclassified,	67.20	102.76	373.38	68.50
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>73.96</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	73.96	—
<i>Cemeteries,</i>	<i>31.00</i>	<i>192.21</i>	<i>141.86</i>	<i>103.75</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	272.20	3.50	475.25	547.75
<i>Loans, general purposes,</i>	<i>272.20</i>	<i>3.50</i>	<i>475.25</i>	<i>547.75</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	285.00	1,474.91	1,432.47	929.44
<i>Departmental,</i>	<i>285.00</i>	<i>1,474.91</i>	<i>1,432.47</i>	<i>929.44</i>
General government,	—	701.59	—	37.00
Protection of persons and property,	—	236.23	438.04	532.69
Health and sanitation,	—	—	—	—
Highways,	285.00	537.09	749.70	—
Charities,	—	—	—	—
Education,	—	—	139.73	—
Libraries,	—	—	105.00	—
Recreation,	—	—	—	12.50
Unclassified,	—	—	—	347.25
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,680.00	700.00	3,500.00	6,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>480.00</i>	<i>—</i>	<i>500.00</i>	<i>1,700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>3,200.00</i>	<i>700.00</i>	<i>3,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	18.00	3.52	561.17	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>33.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>18.00</i>	<i>3.52</i>	<i>528.17</i>	<i>—</i>
Refunds,	—	183.82	—	63.39
Agency, trust, and investment,	1,061.31	1,334.12	1,566.59	1,540.21
<i>Taxes and licenses for State,</i>	<i>550.00</i>	<i>925.00</i>	<i>770.00</i>	<i>770.00</i>
<i>Taxes for county,</i>	<i>484.52</i>	<i>355.00</i>	<i>491.62</i>	<i>678.34</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>26.79</i>	<i>54.12</i>	<i>304.97</i>	<i>91.87</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$10,158.59	\$7,284.78	\$14,164.28	\$9,193.41
Permanent debt (except from sinking funds),	480.00	—	500.00	1,700.00
Sinking fund requirements from revenue,	—	—	33.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	285.00	1,474.91	1,432.47	929.44
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	1,000.00
Temporary loans,	3,200.00	700.00	3,000.00	4,000.00
Transfers (except to sinking funds) and refunds,	18.00	187.34	528.17	63.39
Agency, trust, and investment,	1,061.31	1,334.12	1,566.59	1,540.21
Total payments,	\$15,202.90	\$10,981.15	\$21,224.51	\$18,426.45
<i>Balance on hand, including funds,</i>	<i>2,782.39</i>	<i>513.12</i>	<i>4,824.69</i>	<i>1,063.42</i>
GRAND TOTAL,	\$17,985.29	\$11,494.27	\$26,049.20	\$19,489.87

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 38.

RECEIPTS.	Chesterfield POPULATION 536	Eastham POPULATION 518	Savoy POPULATION 503	Wendell POPULATION 502
REVENUE.	\$8,414.81	\$7,107.53	\$6,764.90	\$11,792.35
General,	7,542.81	5,900.33	6,327.27	9,156.82
<i>Taxes,</i>	<i>4,635.69</i>	<i>3,679.28</i>	<i>3,852.01</i>	<i>6,258.00</i>
Property and poll,	4,530.65	3,529.81	3,830.84	6,258.00
Corporation, bank, etc.,	105.04	149.47	21.17	—
<i>Licenses and permits,</i>	<i>5.00</i>	<i>353.00</i>	—	<i>418.50</i>
<i>Fines and forfeits,</i>	—	—	—	—
<i>Grants and gifts,</i>	<i>2,902.12</i>	<i>1,868.10</i>	<i>2,475.26</i>	<i>2,480.32</i>
For expenses,	1,789.78	1,868.10	1,904.24	1,795.25
For outlays,	1,112.34	—	571.02	685.07
<i>All other,</i>	—	—	—	—
Commercial,	872.00	1,207.20	437.63	2,635.53
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>814.90</i>	<i>681.20</i>	<i>359.81</i>	<i>2,558.21</i>
General government,	83.20	—	—	1.00
Protection of persons and property,	10.00	212.73	—	1,446.37
Health and sanitation,	—	—	—	—
Highways,	7.50	—	—	—
Charities,	—	11.00	83.40	708.69
Soldiers' benefits,	556.00	275.00	240.00	337.00
Education,	154.25	169.50	18.66	51.65
Libraries,	3.95	9.97	—	—
Recreation,	—	3.00	17.75	.50
Unclassified,	—	—	—	13.00
<i>Public service enterprises,</i>	<i>4.10</i>	<i>1.00</i>	—	<i>5.50</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	4.10	1.00	—	5.50
<i>Cemeteries,</i>	—	—	—	—
<i>Interest,</i>	<i>53.00</i>	<i>525.00</i>	<i>77.82</i>	<i>71.82</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	53.00	525.00	77.82	71.82
All other,	—	—	—	—
NON-REVENUE.	\$1,297.71	\$4,942.46	\$3,799.57	\$17,228.14
Offsets to outlays,	1.50	1,413.08	—	3,708.75
<i>Departmental,</i>	<i>1.50</i>	<i>1,413.08</i>	—	<i>3,708.75</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	—	2,000.00	3,118.77	3,500.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	—	<i>2,000.00</i>	<i>3,000.00</i>	<i>3,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>118.77</i>	—
<i>Premiums,</i>	—	—	—	—
Transfers,	107.50	25.00	—	7,955.72
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>107.50</i>	<i>25.00</i>	—	<i>7,955.72</i>
Refunds,	163.52	200.76	11.54	116.09
Agency, trust, and investment,	1,025.19	1,303.62	669.26	1,947.58
<i>Taxes and licenses for State,</i>	<i>495.00</i>	<i>660.00</i>	<i>330.00</i>	<i>522.50</i>
<i>Taxes for county,</i>	<i>455.19</i>	<i>643.62</i>	<i>339.26</i>	<i>445.08</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>45.00</i>	—	—	<i>980.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$8,416.31	\$8,520.66	\$6,764.90	\$15,501.10
Premiums,	—	—	—	—
Municipal indebtedness,	—	2,000.00	3,118.77	3,500.00
Transfers and refunds,	271.02	225.76	11.54	8,071.81
Agency, trust, and investment,	1,025.19	1,303.62	669.26	1,947.58
Total receipts,	\$9,712.52	\$12,050.04	\$10,564.47	\$29,020.49
<i>Balance on hand, including funds,</i>	<i>4,583.39</i>	<i>15.94</i>	<i>89.26</i>	<i>207.70</i>
GRAND TOTAL,	\$14,295.91	\$12,065.98	\$10,653.73	\$29,228.19

Graded According to Population of 1910 — Continued.

GROUP 38.

PAYMENTS.	Chesterfield POPULATION 536	Eastham POPULATION 518	Savoy POPULATION 503	Wendell POPULATION 502
Maintenance,	\$7,108.86	\$8,255.94	\$5,838.67	\$9,625.57
<i>Departmental,</i>	7,090.86	8,255.94	5,838.67	9,617.57
General government,	521.28	1,773.32	347.84	627.07
Protection of persons and property,	72.28	211.57	148.45	1,704.29
Health and sanitation,	231.33	65.25	57.00	133.25
Highways,	1,715.07	1,060.79	1,319.66	1,805.75
Charities,	105.00	282.40	578.98	923.48
Soldiers' benefits,	516.00	276.00	195.50	1,158.60
Education,	3,696.88	3,989.65	3,174.49	3,091.51
Libraries,	145.22	535.31	—	60.52
Recreation,	—	—	—	—
Unclassified,	87.80	61.65	16.75	113.10
<i>Public service enterprises,</i>	—	—	—	2.00
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	2.00
<i>Cemeteries,</i>	18.00	—	—	6.00
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	80.00	45.00	113.45	140.70
<i>Loans, general purposes,</i>	80.00	45.00	113.45	140.70
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	1,487.95	1,130.12	649.71	1,062.79
<i>Departmental,</i>	1,487.95	1,130.12	649.71	1,062.79
General government,	—	201.94	—	—
Protection of persons and property,	—	—	—	70.14
Health and sanitation,	—	—	—	—
Highways,	1,487.95	915.18	649.71	992.65
Charities,	—	—	—	—
Education,	—	13.00	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	—	1,000.00	1,500.00	4,300.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	—	1,000.00	1,500.00	4,300.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	107.50	25.00	—	7,955.72
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	107.50	25.00	—	7,955.72
Refunds,	163.52	200.76	11.54	116.09
Agency, trust, and investment,	1,025.19	1,303.62	669.26	5,357.58
<i>Taxes and licenses for State,</i>	495.00	660.00	330.00	522.50
<i>Taxes for county,</i>	485.19	643.62	339.26	446.08
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	45.00	—	—	4,390.00
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$7,188.86	\$8,300.94	\$5,952.12	\$9,766.27
Permanent debt (except from sinking funds),	—	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,487.95	1,130.12	649.71	1,062.79
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	1,000.00	1,500.00	4,300.00
Transfers (except to sinking funds) and refunds,	271.02	225.76	11.54	8,071.81
Agency, trust, and investment,	1,025.19	1,303.62	669.26	5,357.58
Total payments,	\$9,973.02	\$11,960.44	\$8,782.63	\$28,558.45
<i>Balance on hand, including funds,</i>	4,322.89	105.54	1,871.10	669.74
GRAND TOTAL,	\$14,295.91	\$12,065.98	\$10,653.73	\$29,228.19

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 39.

RECEIPTS.	Otis POPULATION 494	Pelham POPULATION 467	Hancock POPULATION 465	New Braintree POPULATION 464
REVENUE.	\$6,917.61	\$5,322.02	\$5,142.88	\$6,858.33
General,	6,241.29	5,439.56	5,023.72	6,556.06
<i>Taxes,</i>	<i>3,638.39</i>	<i>3,374.13</i>	<i>3,265.07</i>	<i>4,493.00</i>
Property and poll,	3,600.50	3,026.05	3,055.58	4,314.00
Corporation, bank, etc.,	37.89	348.08	209.49	179.00
<i>Licenses and permits,</i>	<i>303.00</i>	—	—	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>62.66</i>	<i>50.00</i>	—	<i>5.00</i>
<i>Grants and gifts,</i>	<i>2,237.24</i>	<i>2,015.43</i>	<i>1,758.65</i>	<i>2,054.06</i>
For expenses,	2,237.24	1,074.81	1,358.65	2,054.06
For outlays,	—	940.62	400.00	—
All other,	—	—	—	—
Commercial,	676.32	882.46	119.16	302.32
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>655.82</i>	<i>802.10</i>	<i>107.16</i>	<i>216.31</i>
General government,	35.25	—	4.00	29.50
Protection of persons and property,	5.00	—	6.00	—
Health and sanitation,	—	—	—	—
Highways,	15.04	5.24	1.40	—
Charities,	28.91	125.61	—	—
Soldiers' benefits,	385.00	232.00	16.00	168.00
Education,	172.25	439.00	10.65	17.50
Libraries,	—	—	—	1.00
Recreation,	—	—	—	—
Unclassified,	14.37	.25	69.11	.31
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
<i>Interest,</i>	<i>20.50</i>	<i>80.36</i>	<i>12.00</i>	<i>86.01</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	20.50	40.00	12.00	4.04
All other,	—	40.36	—	81.97
NON-REVENUE.	\$2,423.95	\$911.28	\$1,833.66	\$6,802.87
Offsets to outlays,	—	—	11.30	450.00
<i>Departmental,</i>	—	—	<i>11.30</i>	<i>450.00</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	1,200.00	—	600.00	5,100.00
<i>Loans, general purposes,</i>	<i>200.00</i>	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,000.00</i>	—	<i>600.00</i>	<i>5,100.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	—	40.00	—	—
<i>From sinking funds,</i>	—	—	—	—
All other,	—	40.00	—	—
Refunds,	31.60	—	218.48	256.87
Agency, trust, and investment,	1,192.35	871.28	1,003.88	996.00
<i>Taxes and licenses for State,</i>	<i>540.00</i>	<i>440.00</i>	<i>495.00</i>	<i>605.00</i>
<i>Taxes for county,</i>	<i>452.35</i>	<i>431.28</i>	<i>508.88</i>	<i>391.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>200.00</i>	—	—	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,917.61	\$6,322.02	\$5,151.18	\$7,308.38
Premiums,	—	—	—	—
Municipal indebtedness,	1,200.00	—	600.00	5,100.00
Transfers and refunds,	31.60	40.00	218.48	256.87
Agency, trust, and investment,	1,192.35	871.28	1,003.88	996.00
Total receipts,	\$9,341.56	\$7,233.30	\$6,976.64	\$13,661.25
<i>Balance on hand, including funds,</i>	<i>—</i>	<i>2,596.87</i>	<i>2,230.22</i>	<i>698.50</i>
GRAND TOTAL,	\$9,341.56	\$9,830.17	\$9,206.76	\$14,359.75

Graded According to Population of 1910 — Continued.

GROUP 39.

PAYMENTS.	Otis POPULATION 494	Pelham POPULATION 467	Hancock POPULATION 465	New Braintree POPULATION 464
Maintenance,	\$7,237.98	\$4,966.32	\$5,203.14	\$6,286.39
<i>Departmental,</i>	7,217.48	4,962.82	5,182.14	6,214.26
General government,	482.15	332.40	453.99	688.20
Protection of persons and property,	158.56	88.57	106.35	176.60
Health and sanitation,	162.72	105.13	52.50	75.00
Highways,	2,116.69	1,037.07	1,375.62	1,129.96
Charities,	705.93	356.69	18.00	187.57
Soldiers' benefits,	423.26	204.00	—	188.00
Education,	3,049.26	2,712.16	3,127.85	3,559.04
Libraries,	94.91	58.55	29.28	77.80
Recreation,	—	—	—	—
Unclassified,	24.00	68.25	18.55	132.09
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	20.50	2.50	21.00	72.13
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	99.53	43.00	16.25	137.50
<i>Loans, general purposes,</i>	99.53	43.00	16.25	137.50
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	153.91	1,426.41	673.74	1,214.60
<i>Departmental,</i>	153.91	1,426.41	673.74	1,214.60
General government,	58.91	45.65	378.49	328.00
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	95.00	1,380.76	295.25	86.60
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	800.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	349.51	—	600.00	4,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	—	—	600.00	4,000.00
<i>Warrants or orders, previous years,</i>	349.51	—	—	—
Transfers,	—	40.00	—	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	—	40.00	—	—
Refunds,	31.60	—	218.48	256.87
Agency, trust, and investment,	1,192.35	871.28	1,003.88	996.00
<i>Taxes and licenses for State,</i>	540.00	440.00	495.00	605.00
<i>Taxes for county,</i>	452.35	431.28	508.88	391.00
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	200.00	—	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$7,337.51	\$5,008.32	\$5,219.39	\$6,423.89
Permanent debt (except from sinking funds),	—	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	153.91	1,426.41	673.74	1,214.60
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	349.51	—	600.00	4,000.00
Transfers (except to sinking funds) and refunds,	31.60	40.00	218.48	256.87
Agency, trust, and investment,	1,192.35	871.28	1,003.88	996.00
Total payments,	\$9,064.83	\$7,346.01	\$7,715.49	\$12,891.36
<i>Balance on hand, including funds,</i>	276.68	2,484.16	1,491.27	1,468.39
GRAND TOTAL,	\$9,341.56	\$9,830.17	\$9,206.76	\$14,359.75

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 40.

RECEIPTS.	Rowe POPULATION 456	West Tisbury POPULATION 437	Phillipston POPULATION 426	Hawley POPULATION 424
REVENUE.	\$5,639.56	\$4,686.56	\$6,673.99	\$6,218.32
General,	4,950.28	4,127.31	5,654.64	5,501.02
<i>Taxes,</i>	<i>3,222.27</i>	<i>2,837.83</i>	<i>4,058.85</i>	<i>3,909.69</i>
Property and poll,	3,177.96	1,732.81	3,915.00	3,905.34
Corporation, bank, etc.,	44.31	1,105.02	143.85	4.35
<i>Licenses and permits,</i>	<i>200.00</i>	<i>3.00</i>	<i>2.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>1,523.01</i>	<i>1,286.48</i>	<i>1,591.79</i>	<i>1,570.33</i>
<i>Grants and gifts,</i>	<i>1,078.01</i>	<i>1,286.48</i>	<i>1,591.79</i>	<i>1,570.33</i>
For expenses,	450.00	—	—	—
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	689.28	559.25	1,019.35	717.30
<i>Special assessments,</i>	<i>—</i>	<i>16.00</i>	<i>51.95</i>	<i>—</i>
To meet expenses,	—	16.00	51.95	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>62.50</i>	<i>77.45</i>	<i>—</i>
<i>Departmental,</i>	<i>620.64</i>	<i>435.30</i>	<i>893.40</i>	<i>708.41</i>
General government,	37.00	29.00	24.00	—
Protection of persons and property,	—	—	7.80	.74
Health and sanitation,	—	—	—	—
Highways,	7.45	57.00	—	—
Charities,	17.19	—	—	74.75
Soldiers' benefits,	192.00	96.00	208.00	144.00
Education,	367.00	253.30	153.60	455.46
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	33.46
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>68.64</i>	<i>25.45</i>	<i>496.55</i>	<i>8.89</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	68.64	—	463.25	7.21
All other,	—	25.45	33.30	1.68
NON-REVENUE.	\$2,125.36	\$2,397.58	\$3,405.46	\$607.72
Offsets to outlays,	—	—	899.72	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>899.72</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,028.96	600.00	1,500.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,000.00</i>	<i>600.00</i>	<i>1,500.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>28.96</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	241.30	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>241.30</i>	<i>—</i>
Refunds,	184.89	4.40	40.44	14.80
Agency, trust, and investment,	911.51	1,793.18	724.00	592.92
<i>Taxes and licenses for State,</i>	<i>330.00</i>	<i>825.00</i>	<i>440.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>381.51</i>	<i>818.18</i>	<i>284.00</i>	<i>317.92</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>200.00</i>	<i>150.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$5,639.56	\$4,686.56	\$7,573.71	\$6,218.32
Premiums,	—	—	—	—
Municipal indebtedness,	1,028.96	600.00	1,500.00	—
Transfers and refunds,	184.89	4.40	281.74	14.80
Agency, trust, and investment,	911.51	1,793.18	724.00	592.92
Total receipts,	\$7,764.92	\$7,084.14	\$10,079.45	\$6,826.04
Balance on hand, including funds,	1,340.26	155.94	1,119.22	3,284.62
GRAND TOTAL,	\$9,105.18	\$7,240.08	\$11,198.67	\$10,110.66

Graded According to Population of 1910 — Continued.

GROUP 40.

PAYMENTS.	Rowe POPULATION 456	West Tisbury POPULATION 437	Phillipston POPULATION 426	Hawley POPULATION 424
Maintenance,	\$5,868.97	\$4,569.68	\$5,602.86	\$6,553.16
<i>Departmental,</i>	<i>5,857.97</i>	<i>4,558.38</i>	<i>5,594.60</i>	<i>6,553.16</i>
General government,	415.64	339.52	482.11	377.71
Protection of persons and property,	142.62	49.87	317.41	1.62
Health and sanitation,	73.50	17.75	87.75	76.63
Highways,	1,291.28	644.45	825.03	1,998.68
Charities,	579.01	441.56	25.58	221.30
Soldiers' benefits,	265.00	96.00	256.00	144.00
Education,	2,912.01	2,909.22	2,965.39	3,568.94
Libraries,	117.91	26.88	254.68	27.28
Recreation,	—	—	—	—
Unclassified,	61.00	33.13	320.65	137.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>11.00</i>	<i>11.80</i>	<i>68.26</i>	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	35.97	8.00	125.95	108.50
<i>Loans, general purposes,</i>	<i>35.97</i>	<i>8.00</i>	<i>125.95</i>	<i>108.50</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	704.60	—	1,263.89	—
<i>Departmental,</i>	<i>704.60</i>	—	<i>1,263.89</i>	—
General government,	103.59	—	265.70	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	601.01	—	998.19	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	639.13	600.00	2,250.00	500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>500.00</i>	—	<i>750.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	—	<i>600.00</i>	<i>1,500.00</i>	—
<i>Warrants or orders, previous years,</i>	<i>189.13</i>	—	—	—
Transfers,	—	—	241.30	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	—	—	<i>241.30</i>	—
Refunds,	184.89	4.40	40.44	14.80
Agency, trust, and investment,	911.51	1,793.18	724.00	592.92
<i>Taxes and licenses for State,</i>	<i>530.00</i>	<i>825.00</i>	<i>440.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>581.51</i>	<i>818.18</i>	<i>284.00</i>	<i>317.92</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>200.00</i>	<i>150.00</i>	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$5,904.94	\$4,577.68	\$5,728.81	\$6,661.66
Permanent debt (except from sinking funds),	500.00	—	750.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	704.60	—	1,263.89	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	189.13	600.00	1,500.00	—
Transfers (except to sinking funds) and refunds,	184.89	4.40	281.74	14.80
Agency, trust, and investment,	911.51	1,793.18	724.00	592.92
Total payments,	\$8,395.07	\$6,975.26	\$10,248.44	\$7,769.38
Balance on hand, including funds,	710.11	264.82	950.23	2,341.28
GRAND TOTAL,	\$9,105.18	\$7,240.08	\$11,198.67	\$10,110.66

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 41.

RECEIPTS.	Westhamp- ton POPULATION 423	Plainfield POPULATION 406	Windsor POPULATION 404	Florida POPULATION 395
REVENUE.	\$6,775.87	\$5,415.75	\$7,586.22	\$5,281.68
General,	6,068.05	5,072.30	7,188.18	4,928.68
<i>Taxes,</i>	<i>3,356.87</i>	<i>2,761.02</i>	<i>4,865.92</i>	<i>3,371.54</i>
Property and poll,	3,191.36	2,701.90	4,865.20	3,371.43
Corporation, bank, etc.,	165.51	59.12	.72	.11
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,711.18</i>	<i>2,311.28</i>	<i>2,322.26</i>	<i>1,557.14</i>
For expenses,	2,003.30	1,936.12	1,775.88	936.54
For outlays,	707.88	375.16	546.38	620.60
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	707.82	343.45	398.04	353.00
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>599.54</i>	<i>309.23</i>	<i>361.96</i>	<i>353.00</i>
General government,	—	6.00	18.00	—
Protection of persons and property,	—	—	—	15.00
Health and sanitation,	—	—	—	—
Highways,	43.56	—	—	—
Charities,	—	6.98	—	37.00
Soldiers' benefits,	136.00	234.00	284.00	240.00
Education,	417.98	62.00	33.50	61.00
Libraries,	—	.25	—	—
Recreation,	—	—	—	—
Unclassified,	2.00	—	26.46	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>108.28</i>	<i>34.22</i>	<i>36.08</i>	<i>—</i>
On sinking funds,	—	—	36.08	—
On trust and investment funds,	78.27	—	—	—
All other,	30.01	34.22	—	—
NON-REVENUE.	\$2,150.53	\$2,785.32	\$3,436.27	\$1,557.71
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,200.00	2,190.77	2,500.00	1,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,200.00</i>	<i>2,100.00</i>	<i>2,500.00</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>90.77</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	50.00	15.08	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>50.00</i>	<i>15.08</i>	<i>—</i>
Refunds,	165.48	—	28.84	—
Agency, trust, and investment,	785.05	544.55	892.35	557.71
<i>Taxes and licenses for State,</i>	<i>385.00</i>	<i>275.00</i>	<i>440.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>377.37</i>	<i>269.55</i>	<i>452.35</i>	<i>282.71</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>22.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,775.87	\$5,415.75	\$7,586.22	\$5,281.68
Premiums,	—	—	—	—
Municipal indebtedness,	1,200.00	2,190.77	2,500.00	1,000.00
Transfers and refunds,	165.48	50.00	43.92	—
Agency, trust, and investment,	785.05	544.55	892.35	557.71
Total receipts,	\$8,926.40	\$8,201.07	\$11,022.49	\$6,839.39
Balance on hand, including funds,	1,654.24	183.35	1,139.78	724.46
GRAND TOTAL,	\$10,580.64	\$8,384.42	\$12,162.27	\$7,563.85

Graded According to Population of 1910 — Continued.

GROUP 41.

PAYMENTS.	Westhampton POPULATION 423	Plainfield POPULATION 406	Windsor POPULATION 404	Florida POPULATION 395
Maintenance,	\$5,323.80	\$5,058.66	\$6,257.29	\$4,411.82
<i>Departmental,</i>	<i>5,323.80</i>	<i>5,024.04</i>	<i>6,238.59</i>	<i>4,411.82</i>
General government,	281.57	252.33	432.08	315.19
Protection of persons and property,	21.00	3.25	75.58	46.25
Health and sanitation,	132.25	119.50	125.75	74.52
Highways,	1,101.01	1,067.64	1,586.20	1,213.58
Charities,	215.25	456.30	61.50	299.06
Soldiers' benefits,	76.00	244.00	353.00	130.00
Education,	3,300.37	2,763.79	3,547.18	2,308.42
Libraries,	137.15	38.93	17.65	10.00
Recreation,	—	—	—	—
Unclassified,	59.20	78.30	39.65	14.80
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>34.62</i>	<i>18.70</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	4.65	91.50	64.58	120.47
<i>Loans, general purposes,</i>	<i>4.65</i>	<i>91.50</i>	<i>64.58</i>	<i>120.47</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,272.51	494.40	1,995.46	772.40
<i>Departmental,</i>	<i>1,272.51</i>	<i>494.40</i>	<i>1,995.46</i>	<i>772.40</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,272.51	494.40	1,995.46	772.40
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,200.00	2,100.00	1,000.00	1,400.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,200.00</i>	<i>2,100.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	50.00	15.08	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>50.00</i>	<i>15.08</i>	<i>—</i>
Refunds,	165.48	—	28.84	—
Agency, trust, and investment,	762.37	544.55	892.35	557.71
<i>Taxes and licenses for State,</i>	<i>385.00</i>	<i>275.00</i>	<i>440.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>377.37</i>	<i>269.55</i>	<i>452.35</i>	<i>282.71</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$5,328.45	\$5,150.16	\$6,321.87	\$4,532.29
Permanent debt (except from sinking funds),	—	—	—	400.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,272.51	494.40	1,995.46	772.40
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,200.00	2,100.00	1,000.00	1,000.00
Transfers (except to sinking funds) and refunds,	165.48	50.00	43.92	—
Agency, trust, and investment,	762.37	544.55	892.35	557.71
Total payments,	\$8,728.81	\$8,339.11	\$10,253.60	\$7,262.40
Balance on hand, including funds,	1,851.83	45.31	1,908.67	301.45
GRAND TOTAL,	\$10,580.64	\$8,384.42	\$12,162.27	\$7,563.85

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 42.

RECEIPTS.	Monterey POPULATION 388	Tyringham POPULATION 382	Wales POPULATION 345	Chilmark POPULATION 282
REVENUE.	\$7,687.01	\$7,329.25	\$6,951.95	\$3,804.98
General,	7,379.42	6,911.90	6,023.43	3,706.19
<i>Taxes,</i>	<i>3,804.63</i>	<i>4,779.03</i>	<i>4,621.65</i>	<i>3,036.90</i>
Property and poll,	3,683.18	4,671.77	4,521.15	2,871.88
Corporation, bank, etc.,	121.45	107.26	100.50	165.02
<i>Licenses and permits,</i>	<i>2.00</i>	<i>—</i>	<i>3.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>30.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,572.79</i>	<i>2,102.87</i>	<i>1,398.83</i>	<i>669.29</i>
For expenses,	2,249.34	1,653.79	1,398.83	669.29
For outlays,	1,323.45	449.08	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	307.59	417.35	928.47	98.79
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	62.50
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>36.29</i>
<i>Departmental,</i>	<i>297.34</i>	<i>350.15</i>	<i>645.54</i>	<i>32.00</i>
General government,	69.40	24.00	—	—
Protection of persons and property,	28.95	—	—	—
Health and sanitation,	7.00	30.00	—	—
Highways,	—	44.00	—	—
Charities,	—	240.00	396.00	—
Soldiers' benefits,	144.00	—	89.00	4.29
Education,	44.25	—	2.54	—
Libraries,	3.74	8.15	—	—
Recreation,	—	4.00	158.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	65.50	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>217.43</i>	<i>—</i>
<i>Interest,</i>	<i>10.25</i>	<i>67.20</i>	<i>—</i>	<i>—</i>
On sinking funds,	—	7.06	159.58	—
On trust and investment funds,	8.00	60.14	57.85	—
All other,	2.25	—	—	—
NON-REVENUE.	\$1,053.27	\$3,048.66	\$2,505.27	\$6,776.72
Offsets to outlays,	—	—	—	4,950.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,950.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	2,000.00	1,200.00	900.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>900.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>2,000.00</i>	<i>1,200.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	50.00	253.04	46.26	50.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	50.00	253.04	46.26	50.00
Refunds,	110.92	14.82	519.30	.36
Agency, trust, and investment,	892.35	780.80	739.71	876.36
<i>Taxes and licenses for State,</i>	<i>440.00</i>	<i>385.00</i>	<i>440.00</i>	<i>440.00</i>
<i>Taxes for county,</i>	<i>452.35</i>	<i>395.80</i>	<i>299.71</i>	<i>436.36</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$7,687.01	\$7,329.25	\$6,951.95	\$8,754.98
Premiums,	—	—	—	—
Municipal indebtedness,	—	2,000.00	1,200.00	900.00
Transfers and refunds,	160.92	267.86	565.56	50.36
Agency, trust, and investment,	892.35	780.80	739.71	876.36
Total receipts,	\$8,740.28	\$10,377.91	\$9,457.22	\$10,581.70
<i>Balance on hand, including funds,</i>	<i>1,582.75</i>	<i>389.57</i>	<i>1,064.14</i>	<i>1,280.79</i>
GRAND TOTAL,	\$10,323.03	\$10,767.48	\$10,521.36	\$11,862.49

Graded According to Population of 1910 — Continued.

GROUP 42.

PAYMENTS.	Monterey POPULATION 388	Tyringham POPULATION 382	Wales POPULATION 345	Chilmark POPULATION 282
Maintenance,	\$4,740.26	\$4,820.80	\$5,584.62	\$3,285.47
<i>Departmental,</i>	<i>4,673.85</i>	<i>4,755.68</i>	<i>5,434.23</i>	<i>3,262.66</i>
General government,	408.90	364.26	1,060.43	563.56
Protection of persons and property,	191.96	44.87	96.23	63.00
Health and sanitation,	88.05	64.00	92.06	12.85
Highways,	983.39	1,477.54	1,077.50	593.62
Charities,	232.88	262.05	60.11	250.75
Soldiers' benefits,	144.00	140.00	407.00	—
Education,	2,529.80	2,286.44	2,215.27	1,730.91
Libraries,	48.87	101.27	100.67	29.00
Recreation,	—	—	—	—
Unclassified,	46.00	45.25	324.96	18.97
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>22.81</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	22.81
<i>Cemeteries,</i>	<i>66.40</i>	<i>35.12</i>	<i>150.39</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	73.00	198.45	48.77	132.67
<i>Loans, general purposes,</i>	<i>73.00</i>	<i>198.45</i>	<i>48.77</i>	<i>132.67</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,354.58	1,391.62	—	6,177.34
<i>Departmental,</i>	<i>1,354.58</i>	<i>1,391.62</i>	<i>—</i>	<i>6,177.34</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	211.78
Highways,	1,354.58	1,391.62	—	5,628.96
Charities,	—	—	—	—
Education,	—	—	—	336.60
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	2,700.00	1,200.00	230.83
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>300.00</i>	<i>—</i>	<i>225.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>2,400.00</i>	<i>1,200.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.83</i>
Transfers,	50.00	253.04	46.26	50.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>50.00</i>	<i>253.04</i>	<i>46.26</i>	<i>50.00</i>
Refunds,	110.92	14.82	519.30	.36
Agency, trust, and investment,	892.35	780.80	739.71	876.36
<i>Taxes and licenses for State,</i>	<i>440.00</i>	<i>385.00</i>	<i>440.00</i>	<i>440.00</i>
<i>Taxes for county,</i>	<i>452.35</i>	<i>395.80</i>	<i>299.71</i>	<i>436.36</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$4,813.25	\$5,019.25	\$5,633.39	\$3,418.14
Permanent debt (except from sinking funds),	—	300.00	—	225.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,354.58	1,391.62	—	6,177.34
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	2,400.00	1,200.00	5.83
Transfers (except to sinking funds) and refunds,	160.92	267.86	565.56	50.36
Agency, trust, and investment,	892.35	780.80	739.71	876.36
Total payments,	\$7,221.10	\$10,159.53	\$8,138.66	\$10,753.03
<i>Balance on hand, including funds,</i>	<i>3,101.93</i>	<i>607.95</i>	<i>2,382.70</i>	<i>1,109.46</i>
GRAND TOTAL,	\$10,323.03	\$10,767.48	\$10,521.36	\$11,862.49

TABLE I. — *Summary of Financial Transactions. Towns***GROUP 43.**

RECEIPTS.	Washington POPULATION 277	Alford POPULATION 275	Mashpee POPULATION 270	Monroe POPULATION 246
REVENUE.	\$5,632.39	\$3,634.77	\$7,549.07	\$4,102.19
General,	5,337.02	3,350.94	5,530.23	4,052.33
<i>Taxes,</i>	<i>3,491.28</i>	<i>1,669.39</i>	<i>4,039.93</i>	<i>1,853.32</i>
Property and poll,	3,491.28	1,600.35	4,026.22	1,852.60
Corporation, bank, etc.,	—	69.04	13.71	.72
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>6.00</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>37.18</i>	<i>100.00</i>
<i>Grants and gifts,</i>	<i>1,845.74</i>	<i>1,681.55</i>	<i>1,447.12</i>	<i>2,069.01</i>
For expenses,	1,355.01	1,281.55	1,447.12	1,499.01
For outlays,	490.73	400.00	—	600.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	295.37	283.83	2,018.84	49.86
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>187.93</i>	<i>—</i>
<i>Departmental,</i>	<i>276.93</i>	<i>253.61</i>	<i>1,783.26</i>	<i>30.00</i>
General government,	—	—	93.50	—
Protection of persons and property,	22.43	20.56	1,361.76	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	—	—	—
Soldiers' benefits,	186.00	216.00	328.00	—
Education,	68.50	16.00	—	30.00
Libraries,	—	1.05	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>17.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	17.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>18.44</i>	<i>30.22</i>	<i>30.65</i>	<i>19.86</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	30.22	—	10.50
All other,	18.44	—	30.65	9.36
NON-REVENUE.	\$905.80	\$1,154.16	\$5,281.50	\$2,407.36
Offsets to outlays,	15.00	—	—	22.56
<i>Departmental,</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>22.56</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	33.25	4,551.66	1,750.16
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>4,500.00</i>	<i>750.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>33.25</i>	<i>51.66</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>.16</i>
Transfers,	—	556.39	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>556.39</i>	<i>—</i>	<i>—</i>
Refunds,	—	6.81	78.03	2.22
Agency, trust, and investment,	890.80	557.71	651.81	632.42
<i>Taxes and licenses for State,</i>	<i>495.00</i>	<i>275.00</i>	<i>330.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>395.80</i>	<i>282.71</i>	<i>321.81</i>	<i>317.92</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>39.50</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$5,647.39	\$3,634.77	\$7,549.07	\$4,124.75
Premiums,	—	—	—	.16
Municipal indebtedness,	—	33.25	4,551.66	1,750.00
Transfers and refunds,	—	563.20	78.03	2.22
Agency, trust, and investment,	890.80	557.71	651.81	632.42
Total receipts,	\$6,538.19	\$4,788.93	\$12,830.57	\$6,509.55
Balance on hand, including funds,	3,197.07	2,046.38	1,188.86	857.77
GRAND TOTAL,	\$9,735.26	\$6,835.31	\$14,019.43	\$7,367.32

Graded According to Population of 1910 — Continued.

GROUP 43.

PAYMENTS.	Washington POPULATION 277	Alford POPULATION 275	Mashpee POPULATION 270	Monroe POPULATION 246
Maintenance,	\$4,977.35	\$3,786.36	\$5,706.72	\$3,656.87
<i>Departmental,</i>	<i>4,919.04</i>	<i>3,767.36</i>	<i>5,674.23</i>	<i>3,656.87</i>
General government,	543.46	291.07	894.90	244.31
Protection of persons and property,	33.05	9.00	1,322.13	38.57
Health and sanitation,	21.25	70.00	79.66	40.50
Highways,	1,341.94	827.26	864.68	750.60
Charities,	285.50	130.50	116.60	255.46
Soldiers' benefits,	132.00	164.00	305.00	—
Education,	2,496.47	2,235.92	1,905.64	2,250.47
Libraries,	26.37	25.55	36.67	58.96
Recreation,	—	—	—	—
Unclassified,	39.00	14.06	148.94	18.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>58.31</i>	<i>19.00</i>	<i>32.50</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	—	—	317.31	7.03
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>317.31</i>	<i>7.03</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,032.48	492.36	—	1,877.80
<i>Departmental,</i>	<i>1,032.48</i>	<i>492.36</i>	<i>—</i>	<i>1,877.80</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,032.48	492.36	—	1,877.80
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	—	6,459.63	750.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>600.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>5,600.00</i>	<i>750.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>259.63</i>	<i>—</i>
Transfers,	—	556.39	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>556.39</i>	<i>—</i>	<i>—</i>
Refunds,	—	6.81	78.03	2.22
Agency, trust, and investment,	890.80	570.61	651.81	592.92
<i>Taxes and licenses for State,</i>	<i>495.00</i>	<i>275.00</i>	<i>330.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>395.80</i>	<i>282.71</i>	<i>321.81</i>	<i>317.92</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>12.90</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$4,977.35	\$3,786.36	\$6,024.03	\$3,663.90
Permanent debt (except from sinking funds),	—	—	600.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,032.48	492.36	—	1,877.80
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	—	5,859.63	750.00
Transfers (except to sinking funds) and refunds,	—	563.20	78.03	2.22
Agency, trust, and investment,	890.80	570.61	651.81	592.92
Total payments,	\$6,900.63	\$5,412.53	\$13,213.50	\$6,886.84
<i>Balance on hand, including funds,</i>	<i>2,834.63</i>	<i>1,422.78</i>	<i>805.93</i>	<i>480.48</i>
GRAND TOTAL,	\$9,735.26	\$6,835.31	\$14,019.43	\$7,367.32

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 44.

RECEIPTS.	Gay Head POPULATION 162	Gosnold POPULATION 152	Holland POPULATION 145	Mount Washington POPULATION 110
REVENUE.	\$1,677.91	\$5,389.45	\$3,288.19	\$1,988.03
General,	1,498.46	5,211.95	3,059.70	1,923.03
<i>Taxes,</i>	<i>315.27</i>	<i>4,834.18</i>	<i>1,928.72</i>	<i>1,179.09</i>
Property and poll,	301.25	4,789.09	1,926.87	1,179.09
Corporation, bank, etc.,	14.02	45.09	1.85	—
<i>Licenses and permits,</i>	<i>—</i>	<i>45.00</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,183.19</i>	<i>322.77</i>	<i>1,130.98</i>	<i>743.94</i>
For expenses,	1,183.19	322.77	1,130.98	743.94
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	179.45	177.50	228.49	65.00
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>90.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>89.45</i>	<i>—</i>	<i>187.00</i>	<i>2.00</i>
General government,	—	—	3.00	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	10.00	—	—	2.00
Soldiers' benefits,	48.00	—	166.00	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	31.45	—	18.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>177.50</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	177.50	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>41.49</i>	<i>63.00</i>
Interest,	—	—	—	—
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	41.49	63.00
All other,	—	—	—	—
NON-REVENUE.	\$269.55	\$1,586.17	\$2,112.17	\$224.13
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	—	1,800.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>1,800.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	140.00	45.53	—	1.04
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>140.00</i>	<i>45.53</i>	<i>—</i>	<i>1.04</i>
Refunds,	—	7.00	34.78	—
Agency, trust, and investment,	129.55	1,533.64	277.39	223.09
<i>Taxes and licenses for State,</i>	<i>55.00</i>	<i>770.00</i>	<i>165.00</i>	<i>110.00</i>
<i>Taxes for county,</i>	<i>54.55</i>	<i>763.64</i>	<i>112.39</i>	<i>113.09</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,677.91	\$5,389.45	\$3,288.19	\$1,988.03
Premiums,	—	—	—	—
Municipal indebtedness,	—	—	1,800.00	—
Transfers and refunds,	140.00	52.53	34.78	1.04
Agency, trust, and investment,	129.55	1,533.64	277.39	223.09
Total receipts,	\$1,947.46	\$6,975.62	\$5,400.36	\$2,212.16
<i>Balance on hand, including funds,</i>	<i>1,484.80</i>	<i>1,406.89</i>	<i>2,699.93</i>	<i>2,478.31</i>
GRAND TOTAL,	\$3,432.26	\$8,382.51	\$8,100.29	\$4,690.47

Graded According to Population of 1910 — Continued.

GROUP 44.

PAYMENTS.	Gay Head POPULATION 162	Gosnold POPULATION 152	Holland POPULATION 145	Mount Washington POPULATION 110
Maintenance,	\$1,905.39	\$1,495.30	\$2,151.65	\$2,222.21
<i>Departmental,</i>	<i>1,905.39</i>	<i>1,463.20</i>	<i>2,139.66</i>	<i>2,214.21</i>
General government,	337.33	414.32	260.85	209.34
Protection of persons and property,	11.04	72.80	55.20	17.81
Health and sanitation,	16.00	36.00	44.75	16.00
Highways,	110.39	12.50	408.22	325.80
Charities,	68.55	—	137.25	202.75
Soldiers' benefits,	48.00	—	204.00	—
Education,	1,283.48	865.71	978.04	1,379.51
Libraries,	—	56.87	20.30	—
Recreation,	—	—	2.40	—
Unclassified,	30.60	5.00	28.64	63.00
<i>Public service enterprises,</i>	<i>—</i>	<i>16.35</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	15.35	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>16.75</i>	<i>12.00</i>	<i>8.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	—	308.33	—	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>202.60</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>105.83</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	70.00	210.37	2,042.39	—
<i>Departmental,</i>	<i>70.00</i>	<i>—</i>	<i>2,042.39</i>	<i>—</i>
General government,	70.00	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	457.46	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	1,584.93	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>186.02</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	186.02	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>24.35</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	747.50	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>747.50</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	140.00	45.53	—	1.04
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>140.00</i>	<i>45.53</i>	<i>—</i>	<i>1.04</i>
Refunds,	—	7.00	34.78	—
Agency, trust, and investment,	129.55	1,533.64	318.88	223.09
<i>Taxes and licenses for State,</i>	<i>55.00</i>	<i>770.00</i>	<i>165.00</i>	<i>110.00</i>
<i>Taxes for county,</i>	<i>64.55</i>	<i>763.64</i>	<i>112.39</i>	<i>113.09</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>20.00</i>	<i>—</i>	<i>41.49</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$1,905.39	\$1,803.63	\$2,151.65	\$2,222.21
Permanent debt (except from sinking funds),	—	747.50	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	70.00	210.37	2,042.39	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	—	—	—
Transfers (except to sinking funds) and refunds,	140.00	52.53	34.78	1.04
Agency, trust, and investment,	129.55	1,533.64	318.88	223.09
Total payments,	\$2,244.94	\$4,347.67	\$4,547.70	\$2,446.34
<i>Balance on hand, including funds,</i>	<i>1,187.32</i>	<i>4,034.84</i>	<i>3,552.59</i>	<i>2,244.13</i>
GRAND TOTAL,	\$3,432.26	\$8,382.51	\$8,100.29	\$4,690.47

GROUP 45.

RECEIPTS.												New Ashford POPULATION 92	
REVENUE.												\$1,942.47	
General,												1,500.97	
Taxes,												849.15	
Property and poll,												849.15	
Corporation, bank, etc.,												—	
Licenses and permits,												—	
Fines and forfeits,												—	
Grants and gifts,												651.82	
For expenses,												651.82	
For outlays,												—	
All other,												—	
Commercial,												441.50	
Special assessments,												—	
To meet expenses,												—	
To meet outlays,												—	
Privileges,												—	
Departmental,												441.50	
General government,												—	
Protection of persons and property,												—	
Health and sanitation,												—	
Highways,												—	
Charities,												—	
Soldiers' benefits,												336.00	
Education,												105.50	
Libraries,												—	
Recreation,												—	
Unclassified,												—	
Public service enterprises,												—	
Electric light,												—	
Water,												—	
All other,												—	
Cemeteries,												—	
Interest,												—	
On sinking funds,												—	
On trust and investment funds,												—	
All other,												—	
NON-REVENUE.												\$111.54	
Offsets to outlays,												—	
Departmental,												—	
Public service enterprises,												—	
Cemeteries,												—	
Municipal indebtedness,												—	
Loans, general purposes,												—	
Loans, public service enterprises,												—	
Loans, cemeteries,												—	
Bonds refunded, current year,												—	
Temporary loans (including tax loans),												—	
Unpaid warrants or orders, current year,												—	
Premiums,												—	
Transfers,												—	
From sinking funds,												—	
All other,												—	
Refunds,												—	
Agency, trust, and investment,												111.54	
Taxes and licenses for State,												55.00	
Taxes for county,												56.54	
Reimbursements for grade crossings,												—	
Sinking and other permanent funds,												—	
All other,												—	
RECAPITULATION.													
Revenue and offsets to outlays,												\$1,942.47	
Premiums,												—	
Municipal indebtedness,												—	
Transfers and refunds,												—	
Agency, trust, and investment,												111.54	
Total receipts,												\$2,054.01	
Balance on hand, including funds,												1,116.27	
GRAND TOTAL,												\$3,170.28	

GROUP 45.

PAYMENTS.		New Ashford POPULATION 92
Maintenance,		\$1,869.12
<i>Departmental,</i>		<i>1,864.12</i>
General government,		276.92
Protection of persons and property,		4.00
Health and sanitation,		86.23
Highways,		277.97
Charities,		121.08
Soldiers' benefits,		162.00
Education,		904.02
Libraries,		20.00
Recreation,		-
Unclassified,		11.90
<i>Public service enterprises,</i>		-
Electric light,		-
Water,		-
All other,		-
<i>Cemeteries,</i>		<i>5.00</i>
<i>Administration of trust funds,</i>		-
Interest,		52.50
<i>Loans, general purposes,</i>		<i>52.50</i>
<i>Loans, public service enterprises,</i>		-
<i>Loans, cemeteries,</i>		-
Outlays,		-
<i>Departmental,</i>		-
General government,		-
Protection of persons and property,		-
Health and sanitation,		-
Highways,		-
Charities,		-
Education,		-
Libraries,		-
Recreation,		-
Unclassified,		-
<i>Public service enterprises,</i>		-
Electric light,		-
Water,		-
All other,		-
<i>Cemeteries,</i>		-
Municipal indebtedness,		-
<i>From sinking funds,</i>		-
<i>From revenue and other sources,</i>		-
<i>Bonds refunded, current year,</i>		-
<i>Temporary loans (including tax loans),</i>		-
<i>Warrants or orders, previous years,</i>		-
Transfers,		-
<i>To sinking funds from revenue,</i>		-
<i>To sinking funds from premiums,</i>		-
<i>All other,</i>		-
Refunds,		-
Agency, trust, and investment,		111.54
<i>Taxes and licenses for State,</i>		<i>55.00</i>
<i>Taxes for county,</i>		<i>56.54</i>
<i>Expenditures for grade crossings,</i>		-
<i>Sinking and other permanent funds,</i>		-
<i>All other,</i>		-
RECAPITULATION.		
Maintenance and interest,		\$1,921.62
Permanent debt (except from sinking funds),		-
Sinking fund requirements from revenue,		-
Premiums paid to sinking funds,		-
Outlays,		-
Permanent debt from sinking funds,		-
Bonds refunded, current year,		-
Temporary loans,		-
Transfers (except to sinking funds) and refunds,		-
Agency, trust, and investment,		111.54
Total payments,		\$2,033.16
Balance on hand, including funds,		1,187.12
GRAND TOTAL,		\$3,170.28

TABLE I. — *Summary of Financial Transactions. Towns*
AGGREGATES FOR 177 TOWNS.

RECEIPTS.		POPULATION 294,283
REVENUE.		\$5,937,859.84
General,		4,960,096.45
<i>Taxes,</i>		<i>4,489,798.15</i>
Property and poll,		3,851,895.28
Corporation, bank, etc.,		637,902.87
<i>Licenses and permits,</i>		<i>61,439.05</i>
<i>Fines and forfeits,</i>		<i>15,119.79</i>
<i>Grants and gifts,</i>		<i>393,306.07</i>
For expenses,		328,766.05
For outlays,		64,540.02
<i>All other,</i>		<i>433.39</i>
Commercial,		977,763.39
<i>Special assessments,</i>		<i>38,865.27</i>
To meet expenses,		31,904.57
To meet outlays,		6,960.70
<i>Privileges,</i>		<i>83,103.67</i>
<i>Departmental,</i>		<i>391,582.15</i>
General government,		26,355.32
Protection of persons and property,		63,096.86
Health and sanitation,		1,553.26
Highways,		19,282.76
Charities,		101,016.51
Soldiers' benefits,		132,266.96
Education,		33,838.32
Libraries,		2,979.63
Recreation,		1,992.71
Unclassified,		9,199.82
<i>Public service enterprises,</i>		<i>326,314.91</i>
Electric light,		83,089.86
Water,		239,476.78
All other,		3,748.27
<i>Cemeteries,</i>		<i>12,101.83</i>
<i>Interest,</i>		<i>125,795.56</i>
On sinking funds,		16,824.92
On trust and investment funds,		66,505.45
All other,		42,465.19
NON-REVENUE.		\$4,434,610.03
Offsets to outlays,		89,255.26
<i>Departmental,</i>		<i>79,810.55</i>
<i>Public service enterprises,</i>		<i>8,386.80</i>
<i>Cemeteries,</i>		<i>1,057.91</i>
Municipal indebtedness,		2,705,367.24
<i>Loans, general purposes,</i>		<i>263,304.10</i>
<i>Loans, public service enterprises,</i>		<i>153,160.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>239,933.00</i>
<i>Temporary loans (including tax loans),</i>		<i>2,031,165.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>9,456.99</i>
<i>Premiums,</i>		<i>8,378.15</i>
Transfers,		550,047.58
<i>From sinking funds,</i>		<i>40,900.00</i>
<i>All other,</i>		<i>509,147.58</i>
Refunds,		50,005.86
Agency, trust, and investment,		1,039,914.09
<i>Taxes and licenses for State,</i>		<i>445,037.54</i>
<i>Taxes for county,</i>		<i>336,465.08</i>
<i>Reimbursements for grade crossings,</i>		<i>1,069.17</i>
<i>Sinking and other permanent funds,</i>		<i>248,710.78</i>
<i>All other,</i>		<i>8,631.52</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$6,027,115.10
Premiums,		8,378.15
Municipal indebtedness,		2,697,009.09
Transfers and refunds,		600,053.44
Agency, trust, and investment,		1,039,914.09
Total receipts,		\$10,372,469.87
Balance on hand, including funds,		1,044,746.39
GRAND TOTAL,		\$11,417,216.26

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 177 TOWNS.

PAYMENTS.		POPULATION 294,283
Maintenance,		\$4,513,013.60
<i>Departmental,</i>		<i>4,286,468.78</i>
General government,		387,797.96
Protection of persons and property,		508,640.67
Health and sanitation,		89,495.92
Highways,		878,365.48
Charities,		353,995.64
Soldiers' benefits,		151,818.11
Education,		1,712,536.44
Libraries,		104,523.93
Recreation,		30,840.49
Unclassified,		68,454.14
<i>Public service enterprises,</i>		<i>180,587.04</i>
Electric light,		81,107.28
Water,		97,458.14
All other,		2,021.62
Cemeteries,		44,058.98
Administration of trust funds,		1,898.80
Interest,		252,494.10
Loans, general purposes,		161,066.10
Loans, public service enterprises,		91,208.07
Loans, cemeteries,		219.93
Outlays,		1,130,226.49
<i>Departmental,</i>		<i>838,428.56</i>
General government,		46,169.26
Protection of persons and property,		65,421.01
Health and sanitation,		33,333.93
Highways,		459,187.79
Charities,		5,419.64
Education,		161,545.04
Libraries,		31,525.65
Recreation,		21,811.40
Unclassified,		14,014.84
<i>Public service enterprises,</i>		<i>285,870.03</i>
Electric light,		37,735.08
Water,		247,948.93
All other,		186.02
Cemeteries,		5,927.90
Municipal indebtedness,		2,715,970.00
From sinking funds,		40,900.00
From revenue and other sources,		1,412,133.59
Bonds refunded, current year,		239,933.00
Temporary loans (including tax loans),		2,013,972.76
Warrants or orders, previous years,		9,030.65
Transfers,		550,047.58
To sinking funds from revenue,		31,268.69
To sinking funds from premiums,		2 1,690.16
All other,		517,088.73
Refunds,		50,005.86
Agency, trust, and investment,		1,058,600.45
Taxes and licenses for State,		445,037.54
Taxes for county,		336,465.08
Expenditures for grade crossings,		896.29
Sinking and other permanent funds,		267,549.02
All other,		8,652.52
RECAPITULATION.		
Maintenance and interest,		\$4,765,507.70
Permanent debt (except from sinking funds),		1,412,133.59
Sinking fund requirements from revenue,		31,268.69
Premiums paid to sinking funds,		2 1,690.16
Outlays,		1,130,226.49
Permanent debt from sinking funds,		40,900.00
Bonds refunded, current year,		239,933.00
Temporary loans,		2,023,003.41
Transfers (except to sinking funds) and refunds,		567,094.59
Agency, trust, and investment,		1,058,600.45
Total payments,		\$10,270,358.08
Balance on hand, including funds,		1,146,858.18
GRAND TOTAL,		\$11,417,216.26

¹ Includes \$15,190.70 of debt paid from funds.² Includes \$600 from sale of real estate.

DIVISION B.

INDEBTEDNESS.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1911.*

TOWNS, (Population under 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax) ¹	Warrants or Orders
Hingham,	.	\$24,872.20	\$15,872.20	—	\$9,000.00	—	\$32,000.00	—
Ludlow,	.	86,100.00	86,100.00	—	—	—	15,000.00	—
Lexington,	.	277,285.00	66,685.00	\$200.00	195,600.00	—	—	—
South Hadley,	.	44,200.00	44,200.00	—	—	—	—	—
Walpole,	.	148,440.00	53,540.00	—	94,900.00	—	—	—
Monson,	.	39,000.00	6,000.00	—	33,000.00	—	15,000.00	—
Barnstable,	.	144,086.37	126,983.00	2,103.37	—	—	30,000.00	—
Randolph,	.	213,500.00	60,400.00	—	123,100.00	—	—	—
Dudley,	.	100,000.00	—	—	100,000.00	—	—	—
Rockport,	.	123,185.78	17,000.00	—	96,000.00	—	10,000.00	\$185.78
Lee,	.	31,000.00	31,000.00	—	—	—	2 6,972.88	—
Foxborough,	.	6,372.88	—	—	—	—	—	—
Templeton,	.	34,633.33	16,000.00	—	18,633.33	—	2,000.00	—
Tewksbury,	.	9,100.00	7,100.00	—	—	—	—	—
Williamstown,	.	26,600.00	26,600.00	—	—	—	—	—
Dalton,	.	—	—	—	—	—	—	—
Agawam,	.	42,000.00	25,000.00	—	13,000.00	—	—	—
Medfield,	.	13,740.00	5,200.00	8,540.00	—	—	11,000.00	—
Draeut,	.	34,325.00	23,325.00	—	—	—	13,000.00	—
East Bridgewater,	.	35,900.00	16,400.00	—	6,500.00	—	—	—
Oxford,	.	46,160.00	40,160.00	—	—	—	6,000.00	—
Falmouth,	.	224,000.00	43,000.00	—	181,000.00	—	—	—
North Brookfield,	.	63,750.00	5,750.00	—	53,000.00	—	5,000.00	—
Lenox,	.	101,700.00	101,700.00	—	—	—	—	—
Nantucket,	.	28,271.73	28,271.73	—	—	—	—	—
Barre,	.	15,700.00	—	700.00	15,000.00	—	—	—
Westport,	.	34,300.00	34,300.00	—	—	—	—	—
Westford,	.	19,550.00	19,550.00	—	—	—	—	—
Somerset,	.	13,000.00	7,000.00	—	—	—	6,000.00	—
Ayer,	.	98,350.00	20,750.00	—	73,000.00	—	4,600.00	—
Billerica,	.	171,500.00	76,560.00	—	90,000.00	—	3,000.00	—
Holliston,	.	41,500.00	7,500.00	—	—	—	34,000.00	—
Medway,	.	116,938.25	3,925.06	3,063.19	95,000.00	—	15,000.00	—
Manchester,	.	142,880.02	880.02	—	142,000.00	—	—	—
Coliaset,	.	75,679.84	75,679.84	—	—	—	—	—
Norton,	.	24,300.00	24,300.00	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1911 — Continued.*

TOWNS. (Population under 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax) ¹	Warrants or Orders
Buckland,	.	\$21,000.00	\$21,000.00	—	—	—	—	—
Chatham,	.	7,875.00	7,875.00	—	—	—	—	—
East Longmeadow,	.	14,000.00	13,000.00	—	—	—	\$1,000.00	—
Cheshire,	.	12,211.47	10,140.00	\$2,071.47	—	—	—	—
Shelburne,	.	19,500.00	19,500.00	—	—	—	—	—
Newbury,	.	26,975.00	26,975.00	—	—	—	—	—
West Newbury,	.	20,500.00	20,500.00	—	—	—	—	—
Sherborn,	.	32,323.75	17,575.00	6,748.75	—	—	8,000.00	—
Yarmouth,	.	20,073.17	18,796.12	—	—	—	—	\$1,277.05
Norwell,	.	11,300.00	3,300.00	—	\$50,000.00	—	8,000.00	—
Millis,	.	53,600.00	3,600.00	—	—	—	—	—
Lunenburg,	.	500.00	—	500.00	—	—	—	—
Plainville,	.	44,727.30	9,727.30	—	35,000.00	—	—	—
Chester,	.	26,350.00	22,850.00	—	—	—	3,500.00	—
Sterling,	.	13,300.00	7,900.00	—	5,400.00	—	—	—
Pembroke,	.	16,000.00	—	—	—	—	16,000.00	—
West Brookfield,	.	10,670.00	4,230.00	—	—	\$1,440.00	5,000.00	—
West Boylston,	.	15,750.00	—	2,750.00	13,000.00	—	—	—
Bedford,	.	69,850.00	—	9,850.00	60,000.00	—	—	—
Conway,	.	5,600.00	5,600.00	—	—	—	—	—
Littleton,	.	63,538.00	2,500.00	—	50,000.00	—	—	—
Tisbury,	.	98,642.87	13,400.00	11,038.00	85,000.00	—	—	242.87
Edgartown,	.	5,125.80	4,300.00	—	—	—	—	825.80
Nahant,	.	1,000.00	1,000.00	—	—	—	—	—
Topsfield,	.	7,072.04	—	7,072.04	—	—	—	—
Erving,	.	12,000.00	12,000.00	—	—	—	—	—
Lakeville,	.	6,000.00	6,000.00	—	—	—	5,885.00	—
Middleton,	.	10,685.00	4,800.00	—	—	—	—	—
New Marlborough,	.	8,600.00	7,100.00	—	—	—	1,500.00	—
Sudbury,	.	30,000.00	25,000.00	—	—	—	5,000.00	—
Hinsdale,	.	—	—	—	—	—	—	—
Rochester,	.	—	—	—	—	—	—	—
Longmeadow,	.	70,900.00	25,950.00	—	44,850.00	—	—	100.00
Oak Bluffs,	.	16,122.39	16,000.00	—	—	—	—	122.39
Orleans,	.	11,300.00	10,300.00	500.00	—	—	500.00	—
North Reading,	.	11,738.91	9,600.00	—	—	—	—	2,138.91

TABLE II. — Outstanding Indebtedness Classified by Character of Obligation — 1911 — Concluded.

	TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax) ¹	Warrants or Orders
Otis,	\$2,100.00	-	\$1,100.00	-	-	\$1,000.00	-
Pelham,	1,000.00	-	200.00	-	-	-	-
Hancock,	200.00	-	475.00	-	-	2,100.00	-
New Braintree,	3,075.00	-	-	-	-	-	-
Rowe,	2,528.95	-	-	-	-	1,000.00	\$28.95
West Tisbury,	1,430.00	-	430.00	-	-	-	-
Phillipston,	1,000.00	-	-	-	-	-	1,065.00
Hawley,	2,065.00	-	-	-	-	-	-
Westhampton,	-	-	-	-	-	-	90.77
Plainfield,	1,790.77	-	-	-	-	1,500.00	-
Windsor,	1,500.00	-	-	-	-	-	-
Florida,	1,400.00	-	-	-	-	-	-
Monterey,	1,325.00	-	-	-	-	1,000.00	-
Tyringham,	3,700.00	-	-	-	-	-	-
Wales,	-	-	-	-	-	-	-
Chilmark,	2,575.00	-	-	-	-	-	-
Washington,	-	-	-	-	-	-	-
Alford,	33.25	-	-	-	-	-	33.25
Mashpee,	4,851.66	-	-	-	-	2,500.00	51.66
Monroe,	1,000.00	-	-	-	-	-	-
Gay Head,	-	-	-	-	-	-	-
Gosnold,	6,227.50	-	-	\$2,227.50	-	-	-
Holland,	1,800.00	-	-	-	-	-	-
Mount Washington,	-	-	-	-	-	-	-
New Ashford,	1,050.00	-	-	-	-	-	-
177 Towns,		\$4,954,400.85	\$2,232,711.95	\$84,521.51	\$2,142,482.83	\$4,940.00	\$478,931.88	\$10,812.68

¹ Amounts in this column are for tax loans, excepting in the town of Foxborough.

TABLE III. — *Relation of Indebtedness to Valuation — 1911.*

NOTE: The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1911, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes *funded or fixed* debt and also temporary debt. If the amount of tax loans, other temporary loans such as are found in Foxborough, and warrants or orders, is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 30 towns which showed no funded or fixed debt.

TOWNS (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1911	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Medway,	2,696	6.72	\$1,518,680	\$101,988.25	-	\$101,988.25
2 Tisbury,	1,196	6.18	1,593,087	98,400.00	-	98,400.00
3 Littleton,	1,229	5.53	1,148,515	63,538.00	-	63,538.00
4 Wrentham,	1,743	5.52	1,353,441	74,740.96	-	74,740.96
5 Rutland,	1,743	5.40	796,005	43,000.00	-	43,000.00
6 Plainville,	1,885	5.30	844,539	44,727.30	-	44,727.30
7 Dudley,	4,267	5.22	1,917,463	100,000.00	-	100,000.00
8 Holden,	2,147	4.71	1,713,082	80,700.00	-	80,700.00
9 Bedford,	1,231	4.65	1,501,929	69,850.00	-	69,850.00
10 Randolph,	4,301	4.36	2,583,050	183,500.00	\$70,819.46	112,680.54
11 Billerica,	2,789	4.16	2,564,934	166,580.00	59,797.74	106,782.26
12 Northfield,	1,642	3.70	1,383,105	51,200.00	-	51,200.00
13 Ayer,	2,797	3.45	2,227,483	93,750.00	16,959.02	76,790.98
14 Brookfield,	2,204	3.36	1,366,708	45,900.00	-	45,900.00
15 North Brookfield,	3,075	3.31	1,774,041	58,750.00	-	58,750.00
16 Lexington,	4,918	3.30	7,957,260	262,285.00	-	262,285.00
17 Millis,	1,399	3.30	1,159,334	53,600.00	15,389.38	38,210.62
18 Longmeadow,	1,084	3.15	1,828,672	70,800.00	13,271.29	57,528.71
19 Rockport,	4,211	3.09	3,660,634	113,000.00	-	113,000.00
20 Chester,	1,377	3.05	748,648	22,850.00	-	22,850.00
21 Ashburnham,	2,107	2.98	1,053,030	31,370.00	-	31,370.00
22 Walpole,	4,892	2.48	5,977,495	148,440.00	-	148,440.00
23 Falmouth,	3,144	2.41	9,012,207	224,000.00	6,713.15	217,286.85
24 Sharon,	2,310	2.41	3,211,168	80,694.23	3,380.89	77,313.34
25 Brewster,	631	2.30	854,695	19,700.00	-	19,700.00
26 Hadley,	1,999	2.25	1,623,200	36,500.00	-	36,500.00
27 Buckland,	1,573	2.23	748,454	21,000.00	4,308.02	16,691.98
28 Newbury,	1,482	2.06	1,310,839	26,975.00	-	26,975.00
29 Templeton,	3,756	2.06	1,683,146	34,633.33	-	34,633.33
30 Monson,	4,758	2.02	1,927,444	39,000.00	-	39,000.00
31 Oxford,	3,361	2.01	1,994,350	40,160.00	-	40,160.00
32 Hatfield,	1,986	2.01	1,614,763	50,000.00	17,494.24	32,505.76
33 Southampton,	870	1.97	494,310	9,720.00	-	9,720.00
34 Groveland,	2,253	1.94	1,218,345	25,100.00	1,448.69	23,651.31
35 West Newbury,	1,473	1.93	1,063,717	20,500.00	-	20,500.00
36 New Ashford,	92	1.91	54,890	1,050.00	-	1,050.00
37 Sudbury,	1,120	1.88	1,328,645	25,000.00	-	25,000.00
38 West Boylston,	1,270	1.78	884,557	15,750.00	-	15,750.00
39 Norton,	2,544	1.75	1,389,450	24,300.00	-	24,300.00
40 Bellingham,	1,696	1.69	934,175	15,757.50	-	15,757.50
41 Wellfleet,	1,022	1.66	1,026,670	17,002.35	-	17,002.35
42 Holland,	145	1.65	109,333	1,800.00	-	1,800.00
43 Barnstable,	4,676	1.64	7,876,470	129,086.37	-	129,086.37
44 Lanesborough,	947	1.62	602,025	9,746.19	-	9,746.19
45 Sherborn,	1,428	1.61	1,510,623	24,323.75	-	24,323.75
46 Westport,	2,928	1.59	2,162,925	34,300.00	-	34,300.00
47 East Longmeadow,	1,553	1.55	838,540	13,000.00	-	13,000.00
48 Wayland,	2,206	1.52	2,881,559	79,800.00	35,899.02	43,900.98
49 Cheshire,	1,508	1.44	847,454	12,211.47	-	12,211.47
50 Lee,	4,106	1.37	2,268,618	31,000.00	-	31,000.00
51 Shrewsbury,	1,946	1.37	1,925,530	26,300.00	-	26,300.00
52 Hull,	2,103	1.34	6,970,033	229,473.88	136,033.86	93,440.02
53 Lenox,	3,060	1.33	7,662,827	101,700.00	-	101,700.00
54 Ludlow,	4,948	1.32	4,108,563	54,100.00	-	54,100.00
55 Halifax,	550	1.31	638,833	8,400.00	-	8,400.00
56 Auburn,	2,420	1.29	1,344,000	17,400.00	-	17,400.00
57 North Reading,	1,059	1.28	748,895	9,600.00	-	9,600.00
58 Dighton,	2,235	1.24	1,232,685	15,260.58	-	15,260.58
59 Whately,	846	1.24	485,680	6,000.00	-	6,000.00
60 Upton,	2,071	1.23	1,141,900	14,000.00	-	14,000.00
61 Carlisle,	551	1.21	484,625	6,000.00	139.46	5,860.54
62 Southborough,	1,745	1.19	1,979,320	23,500.00	-	23,500.00
63 Sterling,	1,359	1.11	1,195,330	13,300.00	-	13,300.00
64 East Bridgewater,	3,363	1.02	2,243,721	22,900.00	-	22,900.00
65 Mashpee,	270	0.97	236,500	2,300.00	-	2,300.00
66 Westford,	2,851	0.94	2,073,405	19,550.00	-	19,550.00
67 Dracut,	3,461	0.94	2,477,291	23,325.00	-	23,325.00
68 Agawam,	3,501	0.94	2,087,472	42,000.00	22,404.64	19,595.36
69 Hanson,	1,854	0.93	1,329,680	12,400.00	-	12,400.00
70 Sandisfield,	566	0.93	374,277	3,470.22	-	3,470.22
71 Manchester,	2,673	0.92	15,549,026	142,880.02	-	142,880.02
72 Erving,	1,148	0.92	967,367	12,000.00	3,123.59	8,871.11
73 New Marlborough,	1,124	0.90	787,835	7,100.00	-	7,100.00
74 Dennis,	1,919	0.89	1,291,250	11,546.12	-	11,546.12
75 Plainfield,	406	0.88	192,386	1,700.00	-	1,700.00
76 Bourne,	2,474	0.88	5,692,550	49,994.00	-	49,994.00

TABLE III. — *Relation of Indebtedness to Valuation — 1911 — Concluded.*

TOWNS. (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1911	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
77 Gosnold,	152	0.87	713,340	6,227.50	—	6,227.50
78 Bernardston,	741	0.87	\$460,791	\$4,000.00	—	\$4,000.00
79 Ashfield,	959	0.86	709,458	6,100.00	—	6,100.00
80 Oak Bluffs,	1,084	0.86	1,864,250	16,000.00	—	16,000.00
81 Medfield,	3,466	0.85	1,623,636	13,740.00	—	13,740.00
82 Marshfield,	1,738	0.83	2,416,488	20,000.00	—	20,000.00
83 Yarmouth,	1,420	0.80	2,356,575	18,796.12	—	18,796.12
84 Shelburne,	1,498	0.77	1,255,375	19,500.00	\$9,808.35	9,691.65
85 Rowe,	456	0.77	195,150	1,500.00	—	1,500.00
86 Cohasset,	2,555	0.76	9,992,769	75,679.84	—	75,679.84
87 South Hadley,	4,894	0.76	3,018,674	44,200.00	21,371.57	22,828.43
88 Conway,	1,230	0.75	743,359	5,600.00	—	5,600.00
89 Williamstown,	3,708	0.75	3,558,767	26,600.00	—	26,600.00
90 Tyringham,	382	0.74	362,621	2,700.00	—	2,700.00
91 Ashby,	855	0.74	582,302	4,790.00	458.00	4,332.00
92 Chilmark,	282	0.73	352,277	2,575.00	—	2,575.00
93 Shirley,	2,139	0.72	1,229,778	8,900.00	—	8,900.00
94 Lakeville,	1,141	0.71	840,160	6,000.00	—	6,000.00
95 Orleans,	1,077	0.71	1,519,012	10,800.00	—	10,800.00
96 Florida,	395	0.70	200,351	1,400.00	—	1,400.00
97 Barre,	2,957	0.69	2,277,399	15,700.00	—	15,700.00
98 Nantucket,	2,962	0.68	4,176,884	28,271.73	—	28,271.73
99 Lancaster,	2,464	0.62	4,672,252	29,000.00	—	29,000.00
100 Chatham,	1,564	0.62	1,269,660	7,875.00	—	7,875.00
101 Monroe,	246	0.60	167,550	1,000.00	—	1,000.00
102 Chesterfield,	536	0.59	337,853	2,000.00	—	2,000.00
103 West Brookfield,	1,327	0.58	978,687	5,670.00	—	5,670.00
104 Middleton,	1,129	0.56	850,444	4,800.00	—	4,800.00
105 Truro,	655	0.53	393,035	2,093.00	—	2,093.00
106 Hawley,	424	0.51	194,206	1,000.00	—	1,000.00
107 Salisbury,	1,658	0.51	988,030	5,050.00	—	5,050.00
108 Phillipston,	426	0.49	290,248	1,430.00	—	1,430.00
109 Tewksbury,	3,750	0.49	1,458,167	7,100.00	—	7,100.00
110 Belchertown,	2,054	0.48	933,500	4,500.00	—	4,500.00
111 Somerset,	2,798	0.46	1,508,256	7,000.00	—	7,000.00
112 Plympton,	561	0.45	398,198	1,800.00	—	1,800.00
113 Otis,	494	0.43	257,230	1,100.00	—	1,100.00
114 Seekonk,	2,397	0.42	1,416,460	6,000.00	—	6,000.00
115 Hamilton,	1,749	0.42	4,320,960	18,300.00	—	18,300.00
116 Sunderland,	1,047	0.41	569,320	2,350.00	—	2,350.00
117 Edgartown,	1,191	0.41	1,043,875	4,300.00	—	4,300.00
118 Monterey,	388	0.39	336,362	1,325.00	—	1,325.00
119 Richmond,	650	0.39	571,206	2,200.00	—	2,200.00
120 Holliston,	2,711	0.38	1,979,360	7,500.00	—	7,500.00
121 Bolton,	764	0.34	585,792	2,000.00	—	2,000.00
122 Topsfield,	1,174	0.33	2,144,016	7,072.04	—	7,072.04
123 Northborough,	1,713	0.32	1,394,535	4,500.00	—	4,500.00
124 Hingham,	4,965	0.32	7,852,485	24,872.20	—	24,872.20
125 Norwell,	1,410	0.30	1,100,393	3,300.00	—	3,300.00
126 Princeton,	818	0.29	1,379,768	4,000.00	—	4,000.00
127 Pelham,	467	0.28	351,705	1,000.00	—	1,000.00
128 Enfield,	874	0.28	703,830	2,000.00	—	2,000.00
129 Colrain,	1,741	0.28	726,675	2,050.00	—	2,050.00
130 Tyngsborough,	829	0.28	636,382	1,750.00	—	1,750.00
131 Carver,	1,663	0.27	2,020,565	5,355.00	—	5,355.00
132 New Braintree,	464	0.24	403,455	975.00	—	975.00
133 Sturbridge,	1,957	0.23	1,101,555	2,500.00	—	2,500.00
134 Wenham,	1,010	0.20	2,499,175	5,000.00	—	5,000.00
135 Deerfield,	2,209	0.19	2,265,193	4,400.00	—	4,400.00
136 Norfolk,	960	0.16	915,692	1,500.00	—	1,500.00
137 Hopedale,	2,188	0.12	4,937,881	5,779.00	—	5,779.00
138 Wilbraham,	2,332	0.12	1,136,659	1,308.34	—	1,308.34
139 Sheffield,	1,817	0.10	983,785	1,000.00	—	1,000.00
140 Egremont,	605	0.10	499,234	500.00	—	500.00
141 New Salem,	639	0.10	371,440	362.00	—	362.00
142 Boylston,	714	0.10	517,275	500.00	—	500.00
143 Hancock,	465	0.06	308,758	200.00	—	200.00
144 Harvard,	1,034	0.06	1,575,555	1,009.00	—	1,009.00
145 Acushnet,	1,692	0.05	955,940	500.00	—	500.00
146 Lunenburg,	1,393	0.04	1,254,362	500.00	—	500.00
147 Nahant,	1,184	0.01	8,858,756	1,000.00	—	1,000.00
Totals,	265,224	—	\$276,229,884	\$4,464,656.29	\$438,825.67	\$4,025,830.62

TABLE IV. — *Debt Transactions for 1911 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table V, on page 242. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 136 to 227, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting in the town of Millis, where \$12,500 of water bonds were refunded.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Cementery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cementery Loans	Tax Loans	Other Temporary Loans
Hingham,	—	—	—	\$20,000.00	—	—	—	\$1,000.00	\$14,000.00	—	\$20,000.00	—
Ludlow,	\$3,100.00	—	—	32,000.00	—	—	—	5,000.00	—	—	36,500.00	—
Lexington,	17,725.00	\$16,000.00	—	65,000.00	—	—	—	8,726.65	17,900.00	—	63,000.00	—
South Hadley,	—	—	—	30,000.00	—	—	—	—	—	—	33,000.00	—
Walpole,	13,400.00	—	—	33,000.00	—	—	—	6,500.00	4,000.00	—	35,000.00	—
Monson,	—	10,000.00	—	16,000.00	—	—	—	2,000.00	—	—	6,000.00	—
Barnstable,	37,500.00	—	—	65,000.00	—	—	—	14,500.00	—	—	50,000.00	—
Randolph,	1,800.00	—	—	45,000.00	—	—	—	4,500.00	—	—	45,000.00	—
Dudley,	—	—	—	—	—	—	—	—	—	—	—	—
Rockport,	—	—	—	40,000.00	—	—	—	1,000.00	6,000.00	—	40,000.00	—
Lee,	—	—	—	15,000.00	—	—	—	—	—	—	15,000.00	—
Foxborough,	—	—	—	34,000.00	—	—	—	5,000.00	—	—	36,000.00	—
Templeton,	2,000.00	—	—	10,000.00	—	—	—	3,401.20	716.67	—	10,000.00	—
Taunton,	—	—	—	12,000.00	—	—	—	1,103.00	—	—	10,000.00	—
Williamstown,	—	—	—	32,000.00	—	—	—	7,100.00	—	—	32,000.00	—
Dalton,	—	—	—	15,800.00	—	—	—	—	—	—	15,800.00	—
Agawam,	—	—	—	10,000.00	—	—	—	5,000.00	1,000.00	—	10,000.00	—
Medfield,	—	—	—	6,000.00	—	—	—	1,900.00	—	—	6,000.00	—
Dracut,	3,625.00	—	—	30,000.00	—	—	—	11,300.00	—	—	36,000.00	—
East Bridgewater,	—	—	—	43,500.00	—	—	—	4,500.00	500.00	—	40,500.00	—
Oxford,	—	—	—	25,000.00	—	—	—	3,435.00	—	—	21,000.00	—
Falmouth,	—	—	—	45,000.00	—	—	—	8,000.00	5,000.00	—	45,000.00	—
North Brookfield,	20,000.00	—	—	15,000.00	—	—	—	1,250.00	5,000.00	—	18,000.00	—
Lenox,	—	—	—	55,000.00	—	—	—	29,200.00	—	—	55,000.00	—
Nantucket,	8,000.00	—	—	60,000.00	—	—	—	6,866.66	1,500.00	—	73,000.00	—
Barre,	—	—	—	15,000.00	—	—	—	5,600.00	—	—	15,000.00	—
Westport,	10,000.00	—	—	14,000.00	—	—	—	4,550.00	—	—	14,000.00	—
Westford,	—	—	—	—	—	—	—	—	—	—	—	—

¹ Includes \$3,320.80 paid from investment fund.

² Guarantee deposit used.

TABLE IV. — Debt Transactions for 1911 Classified by Character of Obligation — Continued.

TOWNS, (Population under 5,000)	INCURRED						CANCELLED							
	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders
Somerset,	-	-	-	\$21,000.00	-	-	-	\$3,000.00	-	-	\$19,000.00	-	-	-
Ayer,	-	\$20,000.00	-	16,100.00	-	-	-	2,350.00	-	-	15,550.00	-	-	-
Billerica,	-	-	-	20,000.00	-	-	-	3,100.00	-	-	15,000.00	-	-	-
Holliston,	\$500.00	-	-	15,000.00	-	-	-	1,000.00	-	-	7,000.00	-	-	-
Medway,	1,236.06	15,000.00	-	15,000.00	-	\$229.27	-	1,100.00	-	-	15,500.00	-	-	-
Manchester,	-	-	-	80,000.00	-	-	-	80,000.00	-	-	80,000.00	-	-	-
Concord,	60,000.00	-	-	56,000.00	-	-	-	27,000.00	\$6,000.00	-	95,000.00	-	-	-
Norton,	-	-	-	15,000.00	-	-	-	3,550.00	-	-	15,000.00	-	-	-
Bourne,	-	-	-	30,000.00	-	-	-	6,600.00	-	-	40,000.00	-	-	-
Lancaster,	-	-	-	30,000.00	-	350.00	-	3,000.00	2,000.00	-	30,000.00	-	-	-
Auburn,	2,500.00	-	-	7,000.00	-	-	-	1,850.00	-	-	7,000.00	-	-	-
Seekonk,	6,000.00	-	-	8,500.00	-	-	-	-	-	-	15,500.00	-	-	-
Wilbraham,	-	-	-	1,000.00	-	-	-	-	-	-	1,030.00	-	-	-
Sharon,	-	-	-	25,000.00	-	-	-	3,000.00	2,000.00	-	25,000.00	-	-	\$433.33
Groveland,	3,000.00	-	-	19,500.00	-	-	-	1,600.00	500.00	-	15,000.00	-	-	-
Dighton,	5,000.00	-	-	10,000.00	-	-	-	2,766.57	-	-	10,000.00	-	-	-
Deerfield,	3,400.00	-	-	4,000.00	-	-	-	2,000.00	-	-	2,000.00	-	-	-
Wayland,	-	500.00	-	25,000.00	-	-	-	2,400.00	1,000.00	-	20,000.00	-	\$2,400.00	.50
Brookfield,	600.00	1,300.00	-	20,000.00	-	-	\$10.47	1,000.00	2,900.00	-	19,000.00	-	-	-
Hopedale,	-	-	-	20,000.00	-	-	-	-	-	-	20,000.00	-	-	-
Holden,	10,000.00	10,000.00	-	5,000.00	-	-	-	2,200.00	500.00	-	5,000.00	-	-	-
Shirley,	3,000.00	-	-	2,000.00	-	-	-	4,600.00	-	-	2,000.00	-	-	-
Ashburnham,	-	-	-	7,000.00	-	-	-	-	1,000.00	-	7,000.00	-	-	-
Weston,	-	-	-	20,000.00	-	-	-	-	-	-	20,000.00	-	-	-
Hull,	29,750.00	-	-	85,000.00	-	-	-	29,900.00	1,600.00	-	101,180.00	-	-	-
Upton,	2,000.00	-	-	10,000.00	-	-	-	2,200.00	-	-	10,000.00	-	-	-
Belchertown,	4,500.00	-	-	15,000.00	-	-	-	-	-	-	17,000.00	-	-	-
Charlton,	-	-	-	12,500.00	-	-	-	500.00	-	-	15,500.00	-	-	-
Hadley,	42,000.00	-	-	-	-	100.00	-	48,000.00	-	-	-	-	-	-
Hatfield,	-	-	-	8,000.00	-	-	-	-	-	-	8,000.00	-	-	-
Sturbridge,	-	-	-	5,000.00	-	-	-	500.00	1,500.00	-	8,000.00	-	-	-
Shrewsbury,	-	-	-	8,000.00	-	-	-	-	-	-	-	-	-	-
Dennis,	1,000.00	-	-	6,000.00	-	-	925.89	4,300.00	-	-	4,700.00	-	-	374.11
Hanson,	-	-	-	9,000.00	-	200.00	228.80	2,000.00	-	-	6,000.00	-	-	202.96
Sheffield,	-	-	-	3,000.00	-	-	37.15	-	-	-	3,000.00	-	-	-
Hamilton,	2,500.00	-	-	30,600.00	-	-	-	1,980.00	-	-	20,000.00	-	-	-

TABLE IV. — Debt Transactions for 1911 Classified by Character of Obligation — Concluded.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED							
	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders
New Marlborough,	-	-	-	\$7,000.00	-	-	-	\$500.00	-	-	\$5,500.00	-	-	-
Sudbury,	\$26,453.00	-	-	15,000.00	-	-	-	27,903.00	-	-	10,000.00	-	-	-
Hinsdale,	-	-	-	4,000.00	-	-	-	1,200.00	-	-	4,000.00	-	-	-
Rochester,	-	-	-	2,000.00	-	-	-	-	-	-	2,000.00	-	-	-
Longmeadow,	-	-	-	15,000.00	-	-	\$100.00	12,450.00	-	-	15,000.00	-	-	-
Oak Bluffs,	13,950.00	\$14,850.00	-	15,000.00	-	-	122.39	3,000.00	-	-	15,000.00	-	-	-
Orleans,	-	-	-	5,500.00	-	-	-	1,800.00	-	-	5,500.00	-	-	\$68.98
North Reading,	-	-	-	10,000.00	-	-	2,138.91	-	-	-	10,000.00	-	-	-
Sunderland,	-	-	-	1,500.00	-	-	-	1,725.00	-	-	1,500.00	-	-	-
Harvard,	-	-	-	3,000.00	-	-	-	1,000.00	-	-	2,000.00	-	-	-
Wellesley,	-	-	-	13,500.00	-	\$365.13	-	13,500.00	-	-	11,000.00	-	-	-
Wenham,	-	-	-	3,000.00	-	-	-	1,475.00	-	-	5,000.00	-	-	-
Charlmont,	-	-	-	4,000.00	-	-	-	1,000.00	-	-	4,000.00	-	-	-
Berkley,	-	-	-	6,000.00	-	-	175.18	500.00	-	-	5,500.00	-	-	-
Norfolk,	-	-	-	12,000.00	-	-	-	-	-	-	12,000.00	-	-	-
Ashfield,	-	-	-	6,500.00	-	-	-	-	-	-	6,500.00	-	-	-
Lanesborough,	-	-	-	10,000.00	-	-	-	300.00	-	-	9,500.00	-	-	-
Ashby,	2,290.00	-	-	2,000.00	-	-	-	2,790.00	-	-	2,000.00	-	-	-
Enfield,	-	-	-	-	-	-	3.50	1,000.00	-	-	-	-	-	-
Southampton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brimfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Whately,	-	-	-	2,000.00	-	-	618.60	500.00	-	-	2,000.00	-	-	835.63
Tyngsborough,	-	-	-	4,000.00	-	-	-	350.00	-	-	3,000.00	-	\$1,000.00	-
Princeton,	-	-	-	3,500.00	-	-	-	2,000.00	-	-	6,700.00	-	-	-
Dover,	-	-	-	7,500.00	-	-	-	-	-	-	7,500.00	-	-	-
Bolton,	2,000.00	-	-	9,000.00	-	-	-	-	-	-	12,000.00	-	-	-
Granby,	-	-	-	3,500.00	-	-	-	650.00	-	-	4,500.00	-	-	-
Petersham,	-	-	-	4,000.00	-	-	-	-	-	-	4,000.00	-	-	-
Barnardston,	-	-	-	3,000.00	-	-	279.75	-	-	-	2,500.00	-	-	620.70
Leverette,	-	-	-	3,500.00	-	-	-	-	-	-	3,500.00	-	-	-
Boylston,	-	-	-	7,500.00	-	-	-	7,500.00	-	-	7,500.00	-	-	-
Truro,	-	-	-	1,800.00	-	-	-	1,800.00	-	-	1,800.00	-	700.00	-
Richmond,	-	-	-	3,000.00	-	-	1,953.50	-	-	-	3,000.00	-	-	1,137.46
Hampton,	-	-	-	4,500.00	-	-	-	4,500.00	-	-	4,500.00	-	-	-
New Salem,	-	-	-	5,000.00	-	-	-	14.00	-	-	7,000.00	-	-	-
Brewster,	11,500.00	-	-	4,000.00	-	-	-	1,500.00	-	-	4,000.00	-	-	-

TOWNS UNDER 5,000 POPULATION.

[illegible]

TABLE V. — *Sinking and Loan Fund Payments to the State — 1911.*

TOWNS. (Population under 5,000)	AGGRE- GATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Hingham,	\$553.17	—	\$553.17	—	\$553.17	—
Lexington,	2,926.30	—	2,926.30	\$1,088.73	—	\$1,837.57
Walpole,	2,100.00	\$2,100.00	—	—	—	—
Williamstown,	3,641.24	3,641.24	—	—	—	—
Cohasset,	27.59	—	27.59	—	27.59	—
Weston,	910.49	—	910.49	—	910.49	—
Hull,	422.66	—	422.66	—	422.66	—
Salisbury,	400.00	400.00	—	—	—	—
East Longmeadow,	624.00	624.00	—	—	—	—
Chester,	400.00	400.00	—	—	—	—
Nahant,	2,622.94	—	2,622.94	—	1,438.91	1,184.03
Dover,	660.79	—	660.79	—	660.79	—
Totals,	\$15,289.18	\$7,165.24	\$8,123.94	\$1,088.73	\$4,013.61	\$3,021.60

The following towns under 5,000 population made no sinking and loan fund payments in 1911 to the State on account of grade crossings. These towns are not in the metropolitan sewer, park, or water systems.

Acushnet	Edgartown	Monroe	Shelburne
Agawam	Egremont	Monson	Sherborn
Alford	Enfield	Monterey	Shirley
Ashburnham	Erving	Mount Washington	Shrewsbury
Ashby	Falmouth	Nantucket	Somerset
Ashfield	Florida	New Ashford	Southampton
Auburn	Foxborough	New Braintree	Southborough
Ayer	Gay Head	Newbury	South Hadley
Barnstable	Gosnold	New Marlborough	Sterling
Barre	Granby	New Salem	Sturbridge
Bedford	Groveland	Norfolk	Sudbury
Belchertown	Hadley	Northborough	Sunderland
Bellingham	Halifax	North Brookfield	Templeton
Berkley	Hamilton	Northfield	Tewksbury
Bernardston	Hampden	North Reading	Tisbury
Billerica	Hancock	Norton	Topsfield
Bolton	Hanson	Norwell	Truro
Bourne	Harvard	Oak Bluffs	Tyngsborough
Boylston	Hatfield	Oakham	Tyringham
Brewster	Hawley	Orleans	Upton
Brimfield	Hinsdale	Otis	Wales
Brookfield	Holden	Oxford	Washington
Buckland	Holland	Pelham	Wayland
Burlington	Holliston	Pembroke	Wellfleet
Carlisle	Hopedale	Petersham	Wendell
Carver	Lakeville	Phillipston	Wenham
Charlemont	Lancaster	Plainfield	West Boylston
Charlton	Lanesborough	Plainville	West Brookfield
Chatham	Lee	Plympton	Westford
Cheshire	Lenox	Princeton	Westhampton
Chesterfield	Leverett	Randolph	West Newbury
Chilmark	Littleton	Raynham	Westport
Colrain	Longmeadow	Richmond	West Tisbury
Conway	Ludlow	Rochester	Whately
Dalton	Lunenburg	Rockport	Wilbraham
Deerfield	Manchester	Rowe	Windsor
Dennis	Marshfield	Rutland	Worthington
Dighton	Mashpee	Sandisfield	Wrentham
Dracut	Medfield	Savoy	Yarmouth
Dudley	Medway	Seekonk	
East Bridgewater	Middleton	Sharon	
Eastham	Millis	Sheffield	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1911.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hingham,	\$2,232.37	¹ \$1,679.20	—	\$553.17	75.22	—	24.78
Ludlow,	5,000.00	5,000.00	—	—	100.00	—	—
Lexington,	29,552.95	26,626.65	—	2,926.30	93.10	—	9.90
South Hadley,	4,535.00	—	\$4,535.00	—	—	100.00	—
Walpole,	12,600.00	10,500.00	—	2,100.00	83.33	—	16.67
Monson,	4,000.00	4,000.00	—	—	100.00	—	—
Barnstable,	16,150.00	16,150.00	—	—	100.00	—	—
Randolph,	7,000.00	4,500.00	2,500.00	—	64.29	35.71	—
Rockport,	7,000.00	7,000.00	—	—	100.00	—	—
Foxborough,	5,000.00	5,000.00	—	—	100.00	—	—
Templeton,	4,117.87	4,117.87	—	—	100.00	—	—
Tewksbury,	1,100.00	1,100.00	—	—	100.00	—	—
Williamstown,	11,051.21	7,409.97	—	3,641.24	67.05	—	32.95
Agawam,	6,400.00	6,000.00	400.00	—	93.75	6.25	—
Medfield,	2,400.00	2,400.00	—	—	100.00	—	—
Dracut,	11,300.00	11,300.00	—	—	100.00	—	—
East Bridgewater,	5,000.00	5,000.00	—	—	100.00	—	—
Oxford,	3,435.00	3,435.00	—	—	100.00	—	—
Falmouth,	14,735.00	13,735.00	1,000.00	—	93.21	6.79	—
North Brookfield,	6,250.00	6,250.00	—	—	100.00	—	—
Lenox,	29,200.00	29,200.00	—	—	100.00	—	—
Nantucket,	6,866.66	6,866.66	—	—	100.00	—	—
Barre,	1,500.00	1,500.00	—	—	100.00	—	—
Westport,	5,800.00	5,800.00	—	—	100.00	—	—
Westford,	4,550.00	4,550.00	—	—	100.00	—	—
Somerset,	3,000.00	3,000.00	—	—	100.00	—	—
Ayer,	2,950.00	2,350.00	600.00	—	79.66	20.34	—
Billerica,	6,575.00	3,100.00	3,475.00	—	47.15	52.85	—
Holliston,	1,000.00	1,000.00	—	—	100.00	—	—
Medway,	1,100.00	1,100.00	—	—	100.00	—	—
Manchester,	6,000.00	6,000.00	—	—	100.00	—	—
Cohasset,	6,027.59	6,000.00	—	27.59	99.54	—	0.46
Norton,	3,550.00	3,550.00	—	—	100.00	—	—
Bourne,	6,600.00	6,600.00	—	—	100.00	—	—
Lancaster,	5,000.00	5,000.00	—	—	100.00	—	—
Auburn,	1,850.00	1,850.00	—	—	100.00	—	—
Sharon,	4,125.00	4,000.00	125.00	—	96.97	3.03	—
Groveland,	2,170.00	2,100.00	70.00	—	96.77	3.23	—
Dighton,	2,760.57	2,760.57	—	—	100.00	—	—
Deerfield,	2,000.00	2,000.00	—	—	100.00	—	—
Wayland,	7,282.45	5,800.00	1,482.45	—	79.64	20.36	—
Brookfield,	3,900.00	3,900.00	—	—	100.00	—	—
Holden,	2,700.00	2,700.00	—	—	100.00	—	—
Shirley,	1,600.00	1,600.00	—	—	100.00	—	—
Ashburnham,	1,000.00	1,000.00	—	—	100.00	—	—
Weston,	910.49	—	—	910.49	—	—	100.00
Hull,	14,422.66	1,000.00	13,000.00	422.66	6.93	90.14	2.93
Upton,	2,200.00	2,200.00	—	—	100.00	—	—
Charlton,	500.00	500.00	—	—	100.00	—	—
Hadley,	6,000.00	6,000.00	—	—	100.00	—	—
Hatfield,	861.67	—	861.67	—	—	100.00	—
Sturbridge,	500.00	500.00	—	—	100.00	—	—
Shrewsbury,	1,500.00	1,500.00	—	—	100.00	—	—
Dennis,	4,300.00	4,300.00	—	—	100.00	—	—
Hanson,	2,000.00	2,000.00	—	—	100.00	—	—
Hamilton,	1,980.00	1,980.00	—	—	100.00	—	—
Southborough,	2,850.00	2,850.00	—	—	100.00	—	—
Rutland,	4,500.00	4,500.00	—	—	100.00	—	—
Wrentham,	2,500.00	2,500.00	—	—	100.00	—	—
Colrain,	650.00	650.00	—	—	100.00	—	—
Northborough,	500.00	500.00	—	—	100.00	—	—
Bellingham,	2,000.00	2,000.00	—	—	100.00	—	—
Acushnet,	500.00	500.00	—	—	100.00	—	—
Carver,	1,552.04	1,552.04	—	—	100.00	—	—
Salisbury,	900.00	500.00	—	400.00	55.56	—	44.44
Northfield,	4,100.00	4,100.00	—	—	100.00	—	—
Buckland,	1,775.00	1,500.00	275.00	—	84.51	15.49	—
Chatham,	7,375.00	² 7,375.00	—	—	100.00	—	—
East Longmeadow,	3,624.00	3,000.00	—	624.00	82.78	—	17.22
Cheshire,	1,100.00	1,100.00	—	—	100.00	—	—
Shelburne,	1,700.00	1,200.00	500.00	—	70.59	29.41	—
Newbury,	3,400.00	3,400.00	—	—	100.00	—	—
West Newbury,	1,000.00	1,000.00	—	—	100.00	—	—
Sherborn,	1,000.00	1,000.00	—	—	100.00	—	—
Yarmouth,	6,000.00	6,000.00	—	—	100.00	—	—
Norwell,	500.00	500.00	—	—	100.00	—	—
Millis,	3,670.25	2,636.25	1,034.00	—	71.83	28.17	—
Lunenburg,	4,000.00	4,000.00	—	—	100.00	—	—
Plainville,	1,000.00	1,000.00	—	—	100.00	—	—
Chester,	2,050.00	1,650.00	—	400.00	80.49	—	19.51
Sterling,	1,600.00	1,600.00	—	—	100.00	—	—
West Brookfield,	2,060.00	2,060.00	—	—	100.00	—	—

¹ Serial loans amounting to \$3,320.80 were paid from investment fund.² Serial loans amounting to \$11,869.90 were paid from trust fund.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1911 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
West Boylston, . . .	\$1,000.00	\$1,000.00	—	—	100.00	—	—
Bedford, . . .	3,000.00	3,000.00	—	—	100.00	—	—
Conway, . . .	1,800.00	1,800.00	—	—	100.00	—	—
Tisbury, . . .	2,000.00	2,000.00	—	—	100.00	—	—
Edgartown, . . .	800.00	800.00	—	—	100.00	—	—
Nahant, . . .	2,622.94	—	—	\$2,622.94	—	—	100.00
Erying, . . .	3,073.29	3,000.00	\$73.29	—	97.62	2.38	—
Lakeville, . . .	2,000.00	2,000.00	—	—	100.00	—	—
Middleton, . . .	200.00	200.00	—	—	100.00	—	—
New Marlborough, . . .	500.00	500.00	—	—	100.00	—	—
Sudbury, . . .	1,453.00	1,453.00	—	—	100.00	—	—
Hinsdale, . . .	1,200.00	1,200.00	—	—	100.00	—	—
Longmeadow, . . .	2,100.00	1,500.00	600.00	—	71.43	28.57	—
Oak Bluffs, . . .	3,000.00	3,000.00	—	—	100.00	—	—
Orleans, . . .	1,800.00	1,800.00	—	—	100.00	—	—
Sunderland, . . .	1,725.00	1,725.00	—	—	100.00	—	—
Harvard, . . .	1,000.00	1,000.00	—	—	100.00	—	—
Wellfleet, . . .	3,746.28	3,500.00	246.28	—	93.43	6.57	—
Wenham, . . .	1,475.00	1,475.00	—	—	100.00	—	—
Charlemont, . . .	1,000.00	1,000.00	—	—	100.00	—	—
Norfolk, . . .	500.00	500.00	—	—	100.00	—	—
Lanesborough, . . .	300.00	300.00	—	—	100.00	—	—
Ashby, . . .	958.00	500.00	458.00	—	52.19	47.81	—
Enfield, . . .	1,000.00	1,000.00	—	—	100.00	—	—
Southampton, . . .	1,000.00	1,000.00	—	—	100.00	—	—
Whately, . . .	500.00	500.00	—	—	100.00	—	—
Tyngsborough, . . .	350.00	350.00	—	—	100.00	—	—
Princeton, . . .	3,000.00	3,000.00	—	—	100.00	—	—
Dover, . . .	660.79	—	—	660.79	—	—	100.00
Granby, . . .	650.00	650.00	—	—	100.00	—	—
Truro, . . .	700.00	700.00	—	—	100.00	—	—
New Salem, . . .	14.00	14.00	—	—	100.00	—	—
Brewster, . . .	1,500.00	1,500.00	—	—	100.00	—	—
Plympton, . . .	480.00	480.00	—	—	100.00	—	—
Carlisle, . . .	533.00	500.00	33.00	—	93.81	6.19	—
Halifax, . . .	1,700.00	1,700.00	—	—	100.00	—	—
Rowe, . . .	500.00	500.00	—	—	100.00	—	—
Phillipston, . . .	750.00	750.00	—	—	100.00	—	—
Hawley, . . .	500.00	500.00	—	—	100.00	—	—
Florida, . . .	400.00	400.00	—	—	100.00	—	—
Tyringham, . . .	300.00	300.00	—	—	100.00	—	—
Chilmark, . . .	225.00	225.00	—	—	100.00	—	—
Mashpee, . . .	600.00	600.00	—	—	100.00	—	—
Gosnold, . . .	747.50	747.50	—	—	100.00	—	—
Totals, . . .	\$428,211.58	\$381,653.71	\$31,268.69	\$15,289.18	89.13	7.30	3.57

The following towns showed no payment on account of funded or fixed debt: —

Alford	Egremont	New Ashford	Savoy
Ashfield	Gay Head	New Braintree	Seekonk
Belchertown	Hampden	North Reading	Sheffield
Berkley	Hancock	Oakham	Topsfield
Bernardston	Holland	Otis	Wales
Bolton	Hopedale	Pelham	Washington
Boylston	Lee	Pembroke	Wendell
Brimfield	Leverett	Petersham	Westhampton
Burlington	Littleton	Plainfield	West Tisbury
Chesterfield	Marshfield	Raynham	Wilbraham
Dalton	Monroe	Richmond	Windsor
Dudley	Monterey	Rochester	Worthington
Eastham	Mount Washington	Sandisfield	

DIVISION C.

CASH BALANCES.

Bourne,	16,313.97	16,313.97	-	-	-	35.93	-	8,272.82	8,272.82	-	-	-	46.11
Lancaster,	856.32	820.59	-	-	-	86.92	-	12,193.56	12,193.56	-	-	-	107.08
Auburn,	1,532.36	1,532.44	-	-	-	-	-	4,668.86	4,668.86	-	-	-	-
Seekonk,	3,043.82	3,043.82	-	-	-	-	-	3,081.87	3,081.87	-	-	-	-
Wilbraham,	4,697.11	4,697.11	-	-	-	-	-	4,381.77	4,381.77	-	-	-	-
Sharon,	5,426.51	3,774.53	-	-	-	17.67	-	5,093.49	5,093.49	-	-	-	17.67
Groveland,	2,753.53	2,753.53	-	-	-	-	-	2,277.81	2,277.81	-	-	-	-
Dighton,	2,051.41	2,051.41	-	-	-	-	-	3,917.05	3,917.05	-	-	-	-
Deerfield,	906.81	906.81	-	-	-	-	-	2,064.33	2,064.33	-	-	-	-
Wayland,	10,484.58	10,388.44	-	-	-	96.14	-	4,971.03	4,971.03	-	-	-	-
Brookfield,	1,565.01	1,268.03	-	-	-	286.98	-	9,274.65	9,274.65	-	-	-	149.93
Hopedale,	6,081.52	6,072.12	-	-	-	9.40	-	5,012.45	5,012.45	-	-	-	22.83
Holden,	11,697.77	11,697.77	-	-	-	-	-	14,666.87	14,666.87	-	-	-	-
Shirley,	5,535.98	5,440.84	-	-	-	95.14	-	8,569.85	8,569.85	-	-	-	99.25
Ashburnham,	7,227.68	7,227.68	-	-	-	-	-	8,409.49	8,409.49	-	-	-	-
Weston,	37,046.42	34,704.44	-	-	-	225.36	-	37,155.41	36,929.22	-	-	-	226.19
Upton,	51,290.17	19,816.57	-	-	-	-	-	67,194.20	15,423.62	-	-	-	1,006.72
Hull,	1,885.59	1,885.59	-	-	-	-	-	175.82	175.82	-	-	-	-
Belchertown,	3,353.42	2,854.98	-	-	-	498.44	-	5,380.16	5,097.72	-	-	-	282.44
Charlton,	4,929.71	4,811.39	-	-	12.04	106.28	-	5,261.08	5,081.34	-	11.76	-	167.95
Hadley,	22,543.46	22,543.46	-	-	-	-	-	22,244.93	22,244.93	-	-	-	-
Hatfield,	2,159.47	2,159.47	-	-	-	-	-	1,333.16	1,333.16	-	-	-	-
Sturbridge,	1,840.56	1,840.56	-	-	-	306.41	-	1,633.65	1,349.93	-	-	-	288.72
Shrewsbury,	2,638.04	2,392.24	-	-	-	245.80	-	3,835.45	3,691.11	-	-	-	144.34
Dennis,	2,091.88	1,980.86	-	-	-	90.02	-	1,295.00	1,180.03	-	-	-	-
Hanson,	8,359.41	8,194.60	-	-	-	164.81	-	15,795.53	15,609.02	-	-	-	-
Sheffield,	1,788.35	1,788.35	-	-	-	-	-	2,806.14	2,806.14	-	-	-	-
Hamilton,	1,971.01	1,471.01	-	-	-	500.00	-	10,425.28	10,425.28	-	-	-	-
Southborough,	9,976.41	9,445.10	-	-	-	531.31	-	27,872.67	27,205.35	-	101.16	-	566.16
Rutland,	7.90	7.90	-	-	-	-	-	335.60	335.60	-	-	-	-
Wrentham,	13,248.27	13,248.27	-	-	-	-	-	11,252.82	11,252.82	-	-	-	-
Colrain,	830.94	830.94	-	-	-	-	-	4,882.93	4,882.93	-	-	-	-
Marshfield,	7,224.71	7,224.71	-	-	-	-	-	3,925.33	3,925.33	-	-	-	-
Raynham,	3,135.02	3,011.32	-	-	123.70	-	-	5,547.50	5,420.08	-	126.82	-	-
Northborough,	6,729.84	6,729.84	-	-	-	409.32	-	6,449.33	6,416.52	-	-	-	32.81
Bellingham,	2,733.30	2,733.30	-	-	-	114.78	-	2,546.41	2,416.41	-	-	-	130.00
Acushnet,	7,001.69	7,001.69	-	-	-	-	-	3,228.41	3,228.41	-	-	-	-
Carver,	4,090.02	4,090.02	-	-	-	-	-	2,257.59	2,257.59	-	-	-	-
Salisbury,	1,171.41	1,044.89	-	-	-	126.52	-	4,279.31	4,145.29	-	-	-	134.02
Northfield,	7,404.59	1,315.25	-	-	-	6,089.34	-	6,874.68	6,213.59	-	-	-	661.09
Buckland,	2,377.77	2,377.77	-	-	-	-	-	2,209.30	2,209.30	-	-	-	-
Chatham,	405.44	405.44	-	-	-	-	-	635.22	635.22	-	-	-	-
Past Longmeadow,	338.07	338.07	-	-	-	-	-	1,015.50	1,015.50	-	-	-	-
Cheshire,	303.43	116.42	-	-	-	187.01	-	511.34	278.62	-	-	-	232.72

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1911					CASH AT END OF 1911						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Shelburne,	\$5,040.11	\$5,040.11	—	—	—	—	\$5,008.10	\$5,008.10	—	—	—	—
Newbury,	4,244.17	4,244.17	—	—	—	—	1,119.56	1,119.56	—	—	—	—
West Newbury,	5,107.25	5,078.98	—	—	\$28.27	—	2,073.71	1,990.98	—	—	\$82.73	—
Sherborn,	5,125.76	4,743.46	—	—	382.30	—	8,548.44	5,756.95	—	—	2,791.49	—
Yarmouth,	4,810.30	4,810.30	—	—	—	—	4,965.18	4,965.18	—	—	—	—
Norwell,	882.43	874.72	—	—	7.71	—	770.66	690.66	—	—	80.00	—
Millis,	4,239.09	4,239.09	—	—	—	—	2,106.53	2,106.53	—	—	—	—
Lunenburg,	5,228.23	5,228.23	—	—	—	—	2,893.96	2,893.96	—	—	—	—
Plainville,	7,459.12	7,459.12	—	—	—	—	3,992.82	3,992.82	—	—	—	—
Chester,	1,759.74	1,759.74	—	—	—	—	1,101.45	1,101.45	—	—	—	—
Sterling,	1,141.10	1,141.10	—	—	—	—	1,161.94	1,161.94	—	—	—	—
Pembroke,	770.11	770.11	—	—	—	—	6,891.59	6,891.59	—	—	—	—
West Brookfield,	2,252.12	2,098.94	—	—	153.18	—	4,893.99	4,868.18	—	—	25.81	—
West Boylston,	12,214.62	12,108.63	—	—	105.99	—	9,876.35	9,686.40	—	—	189.95	—
Bedford,	8,799.84	7,799.84	—	—	1,000.00	—	3,657.14	3,657.14	—	—	—	—
Conway,	2,629.81	2,629.81	—	—	—	—	2,541.44	2,541.44	—	—	—	—
Littleton,	6,034.12	5,822.97	—	—	211.15	—	17,964.79	17,880.33	—	—	84.46	—
Tisbury,	2,228.64	2,228.64	—	—	—	—	10,611.36	10,511.36	—	—	100.00	—
Edgartown,	2,489.25	2,489.25	—	—	—	—	1,599.06	1,599.06	—	—	—	—
Nahant,	97,887.22	6,535.27	—	—	740.67	\$90,611.28	90,136.95	45,083.00	—	—	817.12	\$44,236.83
Topsfield,	6,223.60	6,072.05	—	\$102.72	48.83	—	12,264.10	12,115.78	—	\$112.57	35.75	—
Erving,	6,964.74	6,964.74	—	—	—	—	7,143.71	7,143.71	—	—	—	—
Lakeville,	3,300.19	3,300.19	—	—	—	—	3,345.87	3,345.87	—	—	—	—
Middleton,	3,562.96	3,562.96	—	—	—	—	2,338.67	2,338.67	—	—	—	—
New Marlborough,	164.64	164.64	—	—	—	—	955.99	955.99	—	—	—	—
Sudbury,	3,712.41	3,570.05	—	—	142.36	—	7,253.30	7,118.18	—	—	135.12	—
Hinsdale,	510.48	510.48	—	—	—	—	875.34	875.34	—	—	—	—
Rochester,	3,335.13	3,088.89	—	—	246.24	—	1,081.69	950.80	—	—	130.89	—
Longmeadow,	2,358.70	2,191.57	\$167.13	—	—	—	2,087.45	1,916.17	\$171.29	—	—	—
Oak Bluffs,	2,853.38	2,853.38	—	—	—	—	4,594.10	4,594.10	—	—	—	—
Orleans,	277.79	153.56	—	—	124.23	—	4,365.79	4,197.54	—	—	168.25	—
North Reading,	479.55	479.55	—	—	—	—	213.50	213.50	—	—	—	—
Sunderland,	2,207.42	2,207.42	—	—	—	—	986.41	986.41	—	—	—	—
Harvard,	3,433.55	2,386.49	—	.39	1,046.67	—	6,720.00	5,323.71	—	32.57	1,363.72	—
Welfleet,	729.13	445.55	127.50	—	156.08	—	325.72	123.63	—	—	202.09	—
Wenham,	8,685.49	8,235.22	—	—	450.27	—	12,124.94	12,124.94	—	—	—	—

Charlemont,	1,614.15	1,614.15	-	-	817.11	817.11	-
Berkley,	810.86	810.86	-	-	9.28	9.28	-
Norfolk,	4,147.88	4,147.88	-	2.62	2,092.52	2,092.52	2.62
Ashfield,	458.57	458.57	-	-	817.21	817.21	-
Lanesborough,	2.49	2.49	-	.61	162.13	121.97	40.16
Ashby,	1,945.03	1,945.03	-	-	3,589.87	3,582.84	7.03
Enfield,	1,981.77	1,981.77	-	-	2,927.82	2,927.82	-
Southampton,	2,020.11	2,020.11	-	918.12	2,622.38	1,520.22	1,102.16
Brimfield,	7,080.02	7,080.02	-	-	8,916.79	8,916.79	-
Whately,	4,265.03	4,266.03	-	-	2,128.58	2,128.58	-
Tyngsborough,	3,442.12	3,442.12	-	4.23	2,429.63	2,374.77	54.86
Princeton,	8,028.86	7,916.37	-	112.49	6,880.59	6,392.58	48.01
Dover,	13,234.99	13,234.99	-	-	2,695.14	2,672.39	22.75
Bolton,	2,595.51	260.51	-	2,135.00	1,545.48	1,110.48	435.00
Granby,	2,470.48	2,470.48	-	-	1,782.78	1,782.78	-
Petersham,	4,356.36	4,356.36	-	-	8,888.60	8,888.60	-
Barnardston,	2,532.90	2,532.90	-	-	2,435.75	2,435.75	-
Leverett,	1,148.26	1,148.26	-	-	549.39	549.39	-
Borlston,	3,520.45	3,519.21	-	1.24	1,949.30	1,949.30	-
Truro,	1,601.51	534.04	-	1,067.47	1,563.68	145.26	1,418.42
Richmond,	90.15	83.12	-	16.03	912.32	912.32	-
Hampton,	1,684.36	1,684.36	-	-	805.10	805.10	-
New Salem,	2,382.97	2,382.97	-	-	898.42	898.42	-
Brewster,	3,407.51	3,407.51	-	120.43	4,123.51	4,123.51	120.79
Egremont,	1,085.51	1,085.51	-	-	1,738.68	1,738.68	-
Bethington,	1,323.37	1,323.37	-	-	7,631.20	7,631.20	-
Worthington,	1,135.87	1,135.87	-	-	1,457.52	1,457.52	-
Sandisfield,	612.07	612.07	-	-	1,767.74	1,767.74	-
Plympton,	852.37	852.37	-	-	2,782.39	2,782.39	-
Oatham,	1,734.95	1,734.95	-	-	513.12	513.12	-
Caniste,	2,020.99	1,894.63	-	156.36	4,824.69	4,757.20	67.49
Hallax,	1,915.54	1,915.54	-	-	1,063.42	1,063.42	-
Chesterfield,	4,583.39	4,583.39	-	-	4,322.89	4,322.89	-
Eastham,	5.94	15.94	-	-	105.54	105.54	-
Savoy,	89.26	89.26	-	-	1,871.10	1,871.10	-
Wendell,	207.70	207.70	-	-	669.74	669.74	-
Otis,	-	-	-	-	276.68	276.68	-
Pelham,	2,596.87	2,596.87	-	-	2,484.16	2,484.16	-
Hancock,	2,230.22	2,230.22	-	-	1,491.27	1,491.27	-
New Braintree,	698.50	698.50	-	-	1,468.39	1,468.39	-
Towe,	1,340.26	1,340.26	-	-	710.11	710.11	-
West Tisbury,	155.94	155.94	-	-	264.82	264.82	-
Phillipston,	1,119.22	1,043.52	-	75.70	950.23	899.18	51.05
Hawley,	3,284.62	3,284.62	-	-	2,341.28	2,341.28	-

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1911						CASH AT END OF 1911					
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Westhampton,	\$1,654.24	\$1,654.24	-	-	-	-	\$1,851.83	\$1,829.15	-	-	-	\$22.68
Plainfield,	183.35	183.35	-	-	-	-	45.31	45.31	-	-	-	-
Windsor,	1,139.78	1,089.59	-	-	\$50.19	-	1,908.67	1,850.12	-	-	\$58.55	-
Florida,	724.46	724.46	-	-	-	-	301.45	301.45	-	-	-	-
Monterey,	1,582.75	1,582.75	-	-	-	-	3,101.93	3,101.93	-	-	-	-
Tyringham,	389.57	389.57	-	-	-	-	607.95	607.95	-	-	-	-
Wales,	1,064.14	1,064.14	-	-	-	-	2,382.70	2,382.70	-	-	-	-
Chilmark,	1,280.79	1,280.79	-	-	-	-	1,109.46	1,109.46	-	-	-	-
Washington,	3,197.07	3,197.07	-	-	-	-	2,834.63	2,834.63	-	-	-	-
Alford,	2,046.38	2,046.38	-	-	-	-	1,422.78	1,422.78	-	-	-	-
Nashpee,	1,188.86	1,188.86	-	-	-	-	805.93	805.93	-	-	-	-
Monroe,	857.77	857.77	-	-	-	-	480.48	480.48	-	-	-	-
Gay Head,	1,484.80	1,484.80	-	-	-	-	1,187.32	1,187.32	-	-	-	-
Gosnold,	1,406.89	1,406.89	-	-	-	-	4,034.84	4,034.84	-	-	-	-
Holland,	2,699.93	2,699.93	-	-	-	-	3,552.59	3,552.59	-	-	-	-
Mount Washington,	2,478.31	2,461.35	-	-	16.96	-	2,244.13	2,244.13	-	-	-	-
New Ashford,	1,116.27	1,116.27	-	-	-	-	1,137.12	1,137.12	-	-	-	-
177 TOWNS,	\$1,044,746.39	\$870,636.30	\$47,949.75	\$3,608.61	\$25,004.99	\$97,546.74	\$1,146,858.13	\$1,018,460.30	\$61,858.91	\$503.72	\$16,084.23	\$49,951.02

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BY CITIES AND TOWNS.

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TABLE IV. Detail of Departmental Earnings.

TABLE V. Interest Receipts.

TABLE VI. Summary of Revenue Receipts.

TABLE VII. Maintenance of Departments.

TABLE VIII. Maintenance of Public Service Enterprises, Cemeteries, and Invested Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
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BEVERLY,	18, 19	26, 27	28, 29	30-36	37	38
BOSTON,	4, 5	26, 27	28, 29	30-36	37	38
BROCKTON,	10, 11	26, 27	28, 29	30-36	37	38
CAMBRIDGE,	6, 7	26, 27	28, 29	30-36	37	38
CHELSEA,	14, 15	26, 27	28, 29	30-36	37	38
CHICOPEE,	16, 17	26, 27	28, 29	30-36	37	38
EVERETT,	14, 15	26, 27	28, 29	30-36	37	38
FALL RIVER,	6, 7	26, 27	28, 29	30-36	37	38
FITCHBURG,	12, 13	26, 27	28, 29	30-36	37	38
GLOUCESTER,	16, 17	26, 27	28, 29	30-36	37	38
HAVERHILL,	12, 13	26, 27	28, 29	30-36	37	38
HOLYOKE,	10, 11	26, 27	28, 29	30-36	37	38
LAWRENCE,	8, 9	26, 27	28, 29	30-36	37	38
LOWELL,	6, 7	26, 27	28, 29	30-36	37	38
LYNN,	8, 9	26, 27	28, 29	30-36	37	38
MALDEN,	10, 11	26, 27	28, 29	30-36	37	38
MARLBOROUGH,	20, 21	26, 27	28, 29	30-36	37	38
MEDFORD,	18, 19	26, 27	28, 29	30-36	37	38
MELROSE,	20, 21	26, 27	28, 29	30-36	37	38
NEW BEDFORD,	8, 9	26, 27	28, 29	30-36	37	38
NEWBURYPORT,	20, 21	26, 27	28, 29	30-36	37	38
NEWTON,	12, 13	26, 27	28, 29	30-36	37	38
NORTH ADAMS,	18, 19	26, 27	28, 29	30-36	37	38
NORTHAMPTON,	18, 19	26, 27	28, 29	30-36	37	38
PITTSFIELD,	16, 17	26, 27	28, 29	30-36	37	38
QUINCY,	14, 15	26, 27	28, 29	30-36	37	38
SALEM,	12, 13	26, 27	28, 29	30-36	37	38
SOMERVILLE,	10, 11	26, 27	28, 29	30-36	37	38
SPRINGFIELD,	8, 9	26, 27	28, 29	30-36	37	38
TAUNTON,	14, 15	26, 27	28, 29	30-36	37	38
WALTHAM,	16, 17	26, 27	28, 29	30-36	37	38
WOBURN,	20, 21	26, 27	28, 29	30-36	37	38
WORCESTER,	6, 7	26, 27	28, 29	30-36	37	38

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TABLE XII. Relation of Indebtedness to Valuation—1911.

TABLE XIII. Debt Transactions for 1911 Classified by Character of Obligation.

TABLE XIV. Sinking and Loan Fund Payments to the State—1911.

TABLE XV. Method of Meeting Debt Requirements from Taxation—1911.

TABLE XVI. Cash Balances.

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Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
41-58	59	60, 61	62	65	66 (line 29)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 13)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 7)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 1)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 2)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 23)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 21)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 10)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 24)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 3)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 12)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 9)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 25)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 28)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 17)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 27)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 19)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 30)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 22)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 4)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 14)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 18)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 11)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 32)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 6)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 8)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 26)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 31)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 16)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 5)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 33)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 20)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 15)	67	68	69	73

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TABLE IV. Debt Transactions for 1911 Classified by Character of Obligation.

TABLE V. Sinking and Loan Fund Payments to the State — 1911.

TABLE VI. Method of Meeting Debt Requirements from Taxation — 1911.

TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington,	108, 109	121	122 (line 23)	124	125	126	129
Acushnet,	172, 173	231	236 (line 145)	239	242	243	247
Adams,	84, 85	120	122 (line 48)	123	125	126	128
Agawam,	144, 145	230	235 (line 68)	237	242	243	246
Alford,	220, 221	234	—	241	242	244	250
Amesbury,	90, 91	120	122 (line 15)	123	125	126	128
Amherst,	112, 113	121	122 (line 58)	124	125	126	129
Andover,	98, 99	121	122 (line 39)	124	125	126	129
Arlington,	88, 89	120	122 (line 27)	123	125	126	128
Ashburnham,	160, 161	231	235 (line 21)	238	242	243	247
Ashby,	196, 197	233	236 (line 91)	240	242	244	249
Ashfield,	194, 195	233	236 (line 79)	240	242	244	249
Athol,	94, 95	120	122 (line 1)	123	125	126	128
Attleborough,	80, 81	120	122 (line 11)	123	125	126	128
Auburn,	154, 155	231	235 (line 56)	238	242	243	247
Ayer,	150, 151	230	235 (line 13)	238	242	243	246
Barnstable,	138, 139	230	235 (line 43)	237	242	243	246
Barre,	148, 149	230	236 (line 97)	237	242	243	246
Bedford,	182, 183	232	235 (line 9)	239	242	244	248
Belchertown,	162, 163	231	236 (line 110)	238	242	244	247
Bellingham,	170, 171	231	235 (line 40)	239	242	243	247
Belmont,	108, 109	121	122 (line 43)	124	125	126	129
Berkley,	194, 195	233	—	240	242	244	249
Bernardston,	202, 203	233	236 (line 78)	240	242	244	249
Billerica,	150, 151	230	235 (line 11)	238	242	243	246
Blackstone,	106, 107	121	122 (line 68)	124	125	126	129
Bolton,	200, 201	233	236 (line 121)	240	242	244	249
Bourne,	154, 155	231	235 (line 76)	238	242	243	247
Boylston,	202, 203	233	236 (line 142)	240	242	244	249
Braintree,	96, 97	121	122 (line 33)	124	125	126	129
Brewster,	204, 205	233	235 (line 25)	240	242	244	249
Bridgewater,	98, 99	121	122 (line 69)	124	125	126	129
Brimfield,	198, 199	233	—	240	242	244	249
Brookfield,	158, 159	231	235 (line 14)	238	242	243	247
Brookline,	78, 79	120	122 (line 64)	123	125	126	128
Buckland,	174, 175	232	235 (line 27)	239	242	243	247
Burlington,	206, 207	233	—	241	242	244	249
Carlisle,	208, 209	233	235 (line 61)	241	242	244	249
Carver,	172, 173	231	236 (line 131)	239	242	243	247
Charlemont,	194, 195	233	—	240	242	244	249
Charlton,	162, 163	231	—	238	242	243	247
Chatham,	174, 175	232	236 (line 100)	239	242	243	247
Chelmsford,	114, 115	121	122 (line 66)	124	125	126	129
Cheshire,	174, 175	232	235 (line 49)	239	242	243	247
Chester,	180, 181	232	235 (line 20)	239	242	243	248
Chesterfield,	210, 211	233	236 (line 102)	241	242	244	249
Chilmark,	218, 219	234	236 (line 92)	241	242	244	250
Clinton,	82, 83	120	122 (line 24)	123	125	126	128
Cohasset,	152, 153	230	236 (line 86)	238	242	243	246
Celrain,	168, 169	231	236 (line 129)	239	242	243	247
Concord,	102, 103	121	122 (line 8)	124	125	126	129
Conway,	182, 183	232	236 (line 83)	239	242	244	248
Dalton,	142, 143	230	—	237	242	244	246
Danvers,	90, 91	120	122 (line 20)	123	125	126	128
Dedham,	92, 93	120	122 (line 54)	123	125	126	128
Deerfield,	158, 159	231	236 (line 135)	238	242	243	247
Dennis,	166, 167	231	235 (line 74)	238	242	243	247
Dighton,	156, 157	231	235 (line 58)	238	242	243	247
Dover,	200, 201	233	—	240	242	244	249
Dracut,	144, 145	230	235 (line 67)	237	242	243	246
Dudley,	140, 141	230	235 (line 7)	237	242	244	246
East Bridgewater,	144, 145	230	235 (line 64)	237	242	243	246
Eastham,	210, 211	233	—	241	242	244	249
Easthampton,	94, 95	120	122 (line 30)	123	125	126	128
East Longmeadow,	174, 175	232	235 (line 47)	239	242	243	247
Easton,	112, 113	121	122 (line 70)	124	125	126	129
Edgartown,	184, 185	232	236 (line 117)	239	242	244	248

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Erving,	186, 187	232	235 (line 72)	239	242	244	248
Fairhaven,	112, 113	121	122 (line 47)	124	125	126	129
Falmouth,	146, 147	230	235 (line 23)	237	242	243	246
Florida,	216, 217	234	236 (line 96)	241	242	244	250
Foxborough,	140, 141	230	-	237	242	243	246
Framingham,	84, 85	120	122 (line 16)	123	125	126	128
Franklin,	108, 109	121	122 (line 12)	124	125	126	129
Gardner,	82, 83	120	122 (line 10)	123	125	126	128
Gay Head,	222, 223	234	-	241	242	244	250
Gosnold,	222, 223	234	236 (line 77)	241	242	244	250
Grafton,	106, 107	121	122 (line 40)	124	125	126	129
Granby,	200, 201	233	-	240	242	244	249
Great Barrington,	104, 105	121	122 (line 61)	124	125	126	129
Greenfield,	88, 89	120	122 (line 60)	123	125	126	128
Groveland,	156, 157	231	235 (line 34)	238	242	243	247
Hadley,	164, 165	231	235 (line 26)	238	242	243	247
Halifax,	208, 209	233	235 (line 55)	241	242	244	249
Hamilton,	166, 167	231	236 (line 115)	238	242	243	247
Hampden,	204, 205	233	-	240	242	244	249
Hancock,	212, 213	234	236 (line 143)	241	242	244	249
Hanson,	166, 167	231	235 (line 69)	238	242	243	247
Harvard,	192, 193	233	236 (line 144)	240	242	244	248
Hatfield,	164, 165	231	235 (line 32)	238	242	243	247
Hawley,	214, 215	234	236 (line 106)	241	242	244	249
Hingham,	136, 137	230	236 (line 124)	237	242	243	246
Hinsdale,	188, 189	232	-	240	242	244	248
Holden,	160, 161	231	235 (line 8)	238	242	243	247
Holland,	222, 223	234	235 (line 42)	241	242	244	250
Holliston,	150, 151	230	236 (line 120)	238	242	243	246
Hopedale,	158, 159	231	236 (line 137)	238	242	244	247
Hudson,	102, 103	121	122 (line 2)	124	125	126	129
Hull,	162, 163	231	235 (line 52)	238	242	243	247
Ipswich,	106, 107	121	122 (line 29)	124	125	126	129
Lakeville,	186, 187	232	236 (line 94)	239	242	244	248
Lancaster,	154, 155	231	236 (line 99)	238	242	243	247
Lanesborough,	196, 197	233	235 (line 44)	240	242	244	249
Lee,	140, 141	230	235 (line 50)	237	242	244	246
Lenox,	146, 147	230	235 (line 53)	237	242	243	246
Leominster,	80, 81	120	122 (line 36)	123	125	126	128
Leverett,	202, 203	233	-	240	242	244	249
Lexington,	136, 137	230	235 (line 16)	237	242	243	246
Littleton,	184, 185	232	235 (line 3)	239	242	244	248
Longmeadow,	190, 191	232	235 (line 18)	240	242	244	248
Ludlow,	136, 137	230	235 (line 54)	237	242	243	246
Lunenburg,	178, 179	232	236 (line 146)	239	242	243	248
Manchester,	152, 153	230	235 (line 71)	238	242	243	246
Mansfield,	110, 111	121	122 (line 32)	124	125	126	129
Marblehead,	98, 99	121	122 (line 38)	124	125	126	129
Marshfield,	170, 171	231	236 (line 82)	239	242	244	247
Mashpee,	220, 221	234	235 (line 65)	241	242	244	250
Maynard,	102, 103	121	122 (line 55)	124	125	126	129
Medfield,	144, 145	230	236 (line 81)	237	242	243	246
Medway,	152, 153	230	235 (line 1)	238	242	243	246
Methuen,	86, 87	120	122 (line 19)	123	125	126	128
Middleborough,	96, 97	121	122 (line 50)	124	125	126	129
Middleton,	186, 187	232	236 (line 104)	239	242	244	248
Milford,	82, 83	120	122 (line 41)	123	125	126	128
Millis,	178, 179	232	235 (line 17)	239	242	243	248
Milton,	98, 99	121	122 (line 63)	124	125	126	129
Monroe,	220, 221	234	236 (line 101)	241	242	244	250
Monson,	138, 139	230	235 (line 30)	237	242	243	246
Montague,	100, 101	121	122 (line 65)	124	125	126	129
Monterey,	218, 219	234	236 (line 118)	241	242	244	250
Mount Washington,	222, 223	234	-	241	242	244	250
Nahant,	184, 185	232	236 (line 147)	239	242	244	248
Nantucket,	148, 149	230	236 (line 98)	237	242	243	246
Natick,	90, 91	120	122 (line 5)	123	125	126	128
Needham,	112, 113	121	122 (line 25)	124	125	126	129
New Ashford,	224, 225	234	235 (line 36)	241	242	244	250
New Braintree,	212, 213	234	236 (line 132)	241	242	244	249
Newbury,	176, 177	232	235 (line 28)	239	242	243	248
New Marlborough,	188, 189	232	235 (line 73)	240	242	244	248
New Salem,	204, 205	233	236 (line 141)	240	242	244	249
Norfolk,	194, 195	233	236 (line 136)	240	242	244	249
North Andover,	108, 109	121	122 (line 37)	124	125	126	129
North Attleborough,	90, 91	120	122 (line 13)	123	125	126	128
Northborough,	170, 171	231	236 (line 123)	239	242	243	247
Northbridge,	92, 93	120	122 (line 56)	123	125	126	128
North Brookfield,	146, 147	230	235 (line 15)	237	242	243	246
Northfield,	172, 173	231	235 (line 12)	239	242	243	247
North Reading,	190, 191	232	235 (line 57)	240	242	244	248
Norton,	152, 153	230	235 (line 39)	238	242	243	246
Norwell,	178, 179	232	236 (line 125)	239	242	243	248

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Oakham,	208, 209	233	-	241	242	244	249
Orange,	110, 111	121	122 (line 35)	124	125	126	129
Orleans,	190, 191	232	236 (line 95)	240	242	244	248
Otis,	212, 213	234	236 (line 113)	241	242	244	249
Oxford,	146, 147	230	235 (line 31)	237	242	243	246
Palmer,	94, 95	120	122 (line 57)	123	125	126	128
Peabody,	82, 83	120	122 (line 6)	123	125	126	128
Pelham,	212, 213	234	236 (line 127)	241	242	244	249
Pembroke,	180, 181	232	-	239	242	244	248
Petersham,	200, 201	233	-	240	242	244	249
Phillipston,	214, 215	234	236 (line 108)	241	242	244	249
Plainfield,	216, 217	234	235 (line 75)	241	242	244	250
Plainville,	180, 181	232	235 (line 6)	239	242	243	248
Plymouth,	86, 87	120	122 (line 49)	123	125	126	128
Plympton,	208, 209	233	236 (line 112)	241	242	244	249
Princeton,	198, 199	233	236 (line 126)	240	242	244	249
Randolph,	138, 139	230	235 (line 10)	237	242	243	246
Raynham,	170, 171	231	-	239	242	244	247
Reading,	104, 105	121	122 (line 7)	124	125	126	129
Revere,	80, 81	120	122 (line 18)	123	125	126	128
Richmond,	204, 205	233	236 (line 119)	240	242	244	249
Rochester,	188, 189	232	-	240	242	244	248
Rockland,	100, 101	121	122 (line 45)	124	125	126	129
Rockport,	140, 141	230	235 (line 19)	237	242	243	246
Rowe,	214, 215	234	236 (line 85)	241	242	244	249
Rutland,	168, 169	231	235 (line 5)	239	242	243	247
Salisbury,	172, 173	231	236 (line 107)	239	242	243	247
Sandisfield,	206, 207	233	235 (line 70)	241	242	244	249
Saugus,	96, 97	121	122 (line 34)	124	125	126	129
Savoy,	210, 211	233	-	241	242	244	249
Seekonk,	154, 155	231	236 (line 114)	238	242	244	247
Sharon,	156, 157	231	235 (line 24)	238	242	243	247
Sheffield,	166, 167	231	236 (line 139)	238	242	244	247
Shelburne,	176, 177	232	236 (line 84)	239	242	243	248
Sherborn,	176, 177	232	235 (line 45)	239	242	243	248
Shirley,	160, 161	231	236 (line 93)	238	242	243	247
Shrewsbury,	164, 165	231	235 (line 51)	238	242	243	247
Somerset,	150, 151	230	236 (line 111)	238	242	243	246
Southampton,	196, 197	233	235 (line 33)	240	242	244	249
Southborough,	168, 169	231	235 (line 62)	239	242	243	247
Southbridge,	86, 87	120	122 (line 52)	123	125	126	128
South Hadley,	136, 137	230	236 (line 87)	237	242	243	246
Spencer,	102, 103	121	122 (line 59)	124	125	126	129
Sterling,	180, 181	232	235 (line 63)	239	242	243	248
Stoneham,	100, 101	121	122 (line 21)	124	125	126	129
Stoughton,	104, 105	121	122 (line 3)	124	125	126	129
Sturbridge,	164, 165	231	236 (line 133)	238	242	243	247
Sudbury,	188, 189	232	235 (line 37)	240	242	244	248
Sunderland,	192, 193	233	236 (line 116)	240	242	244	248
Swampscott,	104, 105	121	122 (line 9)	124	125	126	129
Templeton,	142, 143	230	235 (line 29)	237	242	243	246
Tewksbury,	142, 143	230	236 (line 109)	237	242	243	246
Tisbury,	184, 185	232	235 (line 2)	239	242	244	248
Topsfield,	186, 187	232	236 (line 122)	239	242	244	248
Truro,	202, 203	233	236 (line 105)	240	242	244	249
Tyngsborough,	198, 199	233	236 (line 130)	240	242	244	249
Tyringham,	218, 219	234	236 (line 90)	241	242	244	250
Upton,	162, 163	231	235 (line 60)	238	242	243	247
Wakefield,	88, 89	120	122 (line 4)	123	125	126	128
Wales,	218, 219	234	-	241	242	244	250
Walpole,	138, 139	230	235 (line 22)	237	242	243	246
Ware,	94, 95	120	122 (line 62)	123	125	126	128
Washington,	220, 221	234	-	241	242	244	250
Watertown,	84, 85	120	122 (line 17)	123	125	126	128
Wayland,	158, 159	231	235 (line 48)	238	242	243	247
Webster,	86, 87	120	122 (line 67)	123	125	126	128
Wellesley,	110, 111	121	122 (line 53)	124	125	126	129
Wellfleet,	192, 193	233	235 (line 41)	240	242	244	248
Wendell,	210, 211	233	-	241	242	244	249
Wenham,	192, 193	233	236 (line 134)	240	242	244	248
West Boylston,	182, 183	232	235 (line 38)	239	242	244	248
Westborough,	110, 111	121	122 (line 26)	124	125	126	129
West Brookfield,	182, 183	232	236 (line 103)	239	242	243	248
Westfield,	80, 81	120	122 (line 28)	123	125	126	128
Westford,	148, 149	230	235 (line 66)	237	242	243	246
Westhampton,	216, 217	234	-	241	242	244	250
West Newbury,	176, 177	232	235 (line 35)	239	242	243	248
Weston,	160, 161	231	-	238	242	243	247
Westport,	148, 149	230	235 (line 46)	237	242	243	246
West Springfield,	92, 93	120	122 (line 14)	123	125	126	128
West Tisbury,	214, 215	234	-	241	242	244	249
Weymouth,	84, 85	120	122 (line 42)	123	125	126	128
Whately,	198, 199	233	235 (line 59)	240	242	244	249

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Williamstown,	142, 143	230	236 (line 89)	237	242	243	246
Winchendon,	106, 107	121	122 (line 51)	124	125	126	129
Winchester,	92, 93	120	122 (line 31)	123	125	126	128
Windsor,	216, 217	234	—	241	242	244	250
Winthrop,	88, 89	120	122 (line 22)	123	125	126	128
Worthington,	206, 207	233	—	241	242	244	249
Wrentham,	168, 169	231	235 (line 4)	239	242	243	247
Yarmouth,	178, 179	232	236 (line 83)	239	242	243	248

